

**THE KING'S BENCH  
WINNIPEG CENTRE**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF  
POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC.,  
GLASS 8 INC., NATIONAL INTERIORS (2021) INC.,  
12986647 CANADA LTD. (O/A ALLSCO WINDOWS & DOORS),  
12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS),  
POLAR HOLDING LTD., 10064720 MANITOBA LTD., and  
12986914 CANADA LTD.**

**APPLICANTS**

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**FOURTH REPORT OF THE MONITOR  
DELOITTE RESTRUCTURING INC.**

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**OCTOBER 24, 2023**

**MONITOR**

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## INTRODUCTION

1. On February 10, 2023, Polar Window of Canada Ltd. (“**Polar Window**”), Accurate Dorwin (2020) Inc. (“**Accurate Dorwin**”), Glass 8 Inc. (“**Glass 8**”), National Interiors (2021) Inc. (“**National Interiors**”), 12986647 Canada Ltd. (o/a Allsco Windows & Doors) (“**Allsco**”), 12986591 Canada Ltd. (o/a Alweather Windows & Doors) (“**Alweather**”, and collectively the “**Opcos**”), Polar Holding Ltd. (“**Polar Holdco**”), 10064720 Manitoba Ltd. (“**1006**”), and 12986914 Canada Ltd. (“**6914**”, and collectively with the Opcos the “**Companies**” or the “**Applicants**”) filed for and obtained protection under the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”). Deloitte Restructuring Inc. (“**Deloitte**”) was appointed the monitor of the Applicants (the “**Monitor**”) in the CCAA proceedings and a stay of proceedings was granted in favour of the Applicants to February 20, 2023.
2. At the comeback hearing on February 14, 2023, the Honourable Justice Bock of the Court of King’s Bench in Manitoba (the “**Court**”) granted an amended and restated initial order (the “**ARIO**”), which extended the stay of proceedings to May 5, 2023.
3. On April 5, 2023, the Court granted an order (the “**April 5, 2023 Order**”), which among other things, extended the stay of proceedings to July 28, 2023.
4. On July 21, 2023, the Court granted two (2) orders: an approval and vesting order (the “**AVO**”) approving the sale transaction (the “**Transaction**”) between the Monitor, in its capacity as Monitor for and on behalf of the Applicants, as Vendor, and Stephen Segal in trust for a corporation or corporations to be formed (the “**Purchaser**”); and a stay extension, interim distribution, and other relief order (the “**July 21, 2023 Order**”), extending the stay of proceedings to September 12, 2023.
5. On September 12, 2023, the Court granted an order (the “**September 12, 2023 Order**”), attached hereto as Appendix A, which, among other things, amended the Transaction and extended the stay of proceedings to November 3, 2023 (the “**Stay Period**”).
6. The Monitor has provided the Court with the following reports:
  - (a) A Pre-Filing Report of the Proposed Monitor dated February 7, 2023 in

connection with the Applicants' application for protection under the CCAA;

- (b) A First Report of the Monitor dated April 3, 2023 in connection with the Applicants' motion to extend the stay of proceedings and approve the SISP and the SISP Procedures;
  - (c) A Second Report of the Monitor dated July 20, 2023 (the "**Second Report**") in connection with the Monitor's motion to approve the Transaction and extend the stay of proceedings;
  - (d) A Confidential Supplement to the Second Report of the Monitor dated July 20, 2023 in connection with the Transaction;
  - (e) A Third Report of the Monitor dated September 8, 2023 (the "**Third Report**") in connection with the Monitor's motion to amend the Transaction and extend the stay of proceedings; and
  - (f) A Confidential Supplement to the Third Report of the Monitor dated September 8, 2023 in connection with the amended the Transaction.
7. Pursuant to the ARIO, the Monitor has made the Court Orders and other information related to the CCAA proceedings available on its website at [www.insolvencies.deloitte.ca/en-ca/AccurateGroup](http://www.insolvencies.deloitte.ca/en-ca/AccurateGroup) (the "**Monitor's Website**").

## **PURPOSE**

8. The purpose of this fourth report (the "**Fourth Report**") is to provide the Court with information with respect to the following:
- (a) The Monitor's activities since the Third Report;
  - (b) The status of the Transaction; and
  - (c) The Companies' Cash Flows (as defined below) and comments on variances between actual and forecast results for the period ended October 20, 2023.
9. Furthermore, this Fourth Report is being filed in support of the Monitor's application to

this Honourable Court on October 27, 2023, seeking the following:

- (a) Abridgement of the time for service of the Monitor's notice of motion and all other materials filed in support of the same;
  - (b) An extension of the Stay Period from November 3, 2023 to December 8, 2023;
  - (c) The sealing of the Confidential Supplement until the filing of the Monitor's Certificate (as defined in the AVO) or further order of the Court;
  - (d) Approval of the Fourth Report and the Confidential Supplement, inclusive of the reported activities and actions detailed therein;
  - (e) Approval of the fees and disbursements of the Monitor, the Monitor's legal counsel, and the Applicants' legal counsel for the periods of September 5, 2023 to October 1, 2023, August 31, 2023 to September 29, 2023, and September 1, 2023 to September 29, 2023, respectively;
  - (f) A second amendment to paragraph 7 of the July 21, 2023 Order (as amended by paragraph 11 of the September 12, 2023 Order) to provide for the proposed Amended Interim Priority Distributions (as defined below); and
  - (g) Such further and other relief that the Court considers just and warranted in the circumstances.
10. Capitalized terms not otherwise defined in this Fourth Report are as defined in the affidavits of Stephen Segal sworn on February 6, 2023 and April 3, 2023 (the "**Segal Affidavits**"), the initial Order dated February 10, 2023 (the "**Initial Order**"), the ARIO, the April 5, 2023 Order, the AVO, the July 21, 2023 Order, the September 12, 2023 Order, and the Monitor's reports previously filed in these proceedings.

#### **TERMS OF REFERENCE**

11. In preparing this Fourth Report, the Monitor has relied upon unaudited interim financial information, the Applicants' books and records, the Segal Affidavits, and discussions with management ("**Management**") and The Toronto-Dominion Bank ("**TD Bank**") and

their respective legal advisors.

12. The financial information of the Companies has not been audited, reviewed or otherwise verified by the Monitor as to its accuracy or completeness, nor has it necessarily been prepared in accordance with generally accepted accounting principles and the reader is cautioned that this Fourth Report may not disclose all significant matters about the Companies. Additionally, none of the Monitor's procedures were intended to detect defalcations or other irregularities. If the Monitor were to perform additional procedures or to undertake an audit examination of the financial statements in accordance with generally accepted auditing standards, additional matters may have come to the Monitor's attention. Accordingly, the Monitor does not express an opinion nor does it provide any other form of assurance on the financial or other information presented herein. The Monitor may refine or alter its observations as further information is obtained or brought to its attention after the date of this Fourth Report.
13. The Monitor assumes no responsibility or liability for any loss or damage occasioned by any party as a result of the circulation, publication, reproduction, or use of this Fourth Report. Any use that any party makes of this Fourth Report, or any reliance on or decisions to be made based on it is the responsibility of such party.
14. Unless otherwise stated, all monetary amounts contained in this Fourth Report are expressed in Canadian dollars.

#### **MONITOR'S ACTIVITIES SINCE THE THIRD REPORT**

15. Since the filing of the Third Report, the Monitor's activities have included the following:
  - (a) Monitoring the business and financial affairs of the Companies, inclusive of the Companies' receipts and disbursements, in accordance with the ARIO;
  - (b) Facilitating numerous calls and meetings with the Companies' Management and providing guidance to them with respect to the administration of the CCAA proceedings;
  - (c) Maintaining the Monitor's Website and making available the various orders

granted in these proceedings, along with certain application materials and stakeholder notices;

- (d) Monitoring various prepayment arrangements whereby funds were advanced to the Companies by certain general contractors, with the Companies then flowing the funds directly to a sub-supplier for materials;
- (e) Facilitating ongoing discussions with Management, the Companies' legal counsel, and TD Bank regarding the Companies' business and financial affairs, including the cash flow statement for the period ending October 20, 2023, attached as Appendix E to the Third Report (the "**Cash Flows**"), Transaction closing matters, creditor matters, and other matters relating to the CCAA proceedings generally;
- (f) Attending to continued inquiries from creditors, customers, suppliers, and stakeholders of the Companies;
- (g) Assisting the Purchaser with the preparation and finalization of the Second Amending Agreement;
- (h) Attending the September 12, 2023 hearing;
- (i) Reviewing draft motion materials relating to the October 27, 2023 hearing; and
- (j) Preparing this Fourth Report and the Confidential Supplement.

16. Since the date of the Initial Order, the Monitor has been monitoring the receipts and disbursements of the Companies on a daily basis with the full co-operation of Management.

#### **STAKEHOLDER UPDATE**

17. As detailed in the Third Report, the Companies' various stakeholders continue to generally support the ongoing operations of the Companies.

- (a) Primary Lender

(i) TD Bank has continued to support the Applicants by way of the Third Amendment to Interim Facility Loan Agreement dated October 6, 2023 (the “**Third DIP Amendment**”), providing the Companies with access to the Court approved DIP Facility with a maximum principal amount in the period ending October 13, 2023 of \$2,050,000, subject to the following reductions (the “**DIP Step Downs**”):

- \$100,000 by 12:00 noon MT on October 13, 2023;
- \$100,000 by 12:00 noon MT on October 20, 2023; and
- \$100,000 by 12:00 noon MT on October 26, 2023.

A redacted version of the Third DIP Amendment is attached hereto as Appendix B.

(b) Suppliers

(i) The Monitor has been advised by Management that the Opcos’ suppliers continue to be supportive of the Companies, supplying goods and services on a “cash on delivery” or “cash in advance” basis, and in certain cases have extended credit to the Companies.

(c) General Contractors / Project Owners

(i) The Monitor has been advised by Management that the general contractors working with the Opcos on various projects continue to be supportive of the Companies, facilitating early payments to the Companies to assist with pre-paying materials.

(d) Employees

(i) Management has advised that key employees remain committed to the Companies pending the closing of the Transaction.

(ii) Management further advised that CRA payroll source deductions



continue to be remitted on a timely basis since the date of the Initial Order.

(e) Landlords

- (i) On October 23, 2023, the Monitor received a without prejudice demand notice (the “**Demand Notice**”) from CW Stevenson Inc. (the “**Property Manager**”) on behalf of the landlord of 75-77 Bannister Road, which was the premise occupied by Polar Window (the “**Polar Window Premises**”). The Demand Notice indicated that a balance of approximately \$65,586 was owing to the Property Manager on account of unpaid rent for the months of August, September, and October 2023.
- (ii) In accordance with paragraph 10 of the ARIO, until a real property lease is disclaimed in accordance with the CCAA, the Applicants are to pay all amounts constituting rent under real property leases for the period commencing from and including the date of the ARIO, on the first date of each month.
- (iii) When the Demand Notice was discussed with the Applicants on October 23, 2023, the Monitor was advised that the Polar Window Premises was abandoned by the Applicants on September 8, 2023. As at the date of this Fourth Report, the Monitor does not have any additional information pertaining to this issue.

## TRANSACTION UPDATE

- 18. As detailed in the Third Report, as the Purchaser had not closed the Transaction by August 31, 2023 (the “**Outside Date**”), with the consent of TD Bank, the Purchaser and the Monitor, in its capacity as Monitor for and on behalf of the Applicants, executed an amendment to the Sale Agreement (the “**Amending Agreement**”) which extended the closing date to September 29, 2023.
- 19. As the Purchaser had still not secured the necessary funding to close the Transaction by September 29, 2023, with the consent of TD Bank, the Purchaser and the Monitor, in its capacity as Monitor for and on behalf of the Applicants, executed a further amendment

to the Sale Agreement (the “**Second Amending Agreement**”). A redacted copy of the Second Amending Agreement is attached hereto as Appendix C. Certain of the salient terms of the Second Amending Agreement include:

- (a) Extending the closing date to October 27, 2023, or such other date as may be agreed to by the parties (the “**Closing Date**”); and
- (b) Increasing the amount of the Deposit, which will be forfeited in the event that the Purchaser fails to close the Transaction by the Closing Date.

The Second Amending Agreement does not otherwise materially change the Transaction approved by the AVO.

- 20. As at the date of this Third Report, the Purchaser is still working to secure the balance of the Cash to Close (as defined in the Second Amending Agreement).
- 21. In accordance with the September 12, 2023 Order, the Monitor executed the Second Amending Agreement for and on behalf of the Applicants.

#### **AMENDED INTERIM PRIORITY DISTRIBUTION**

- 22. As detailed in the Third Report, the following priority ranking charges have been granted under the ARIO and the July 21, 2023 Order:
  - (a) First – Administration Charge to the maximum of \$1.0 million;
  - (b) Second – DIP Lender’s Charge to the maximum of \$2.35 million;
  - (c) Third – Director’s Charge to the maximum of \$0.3 million; and
  - (d) Fourth – KERP Charge to the maximum of \$0.3 million.
- 23. As the Transaction has not closed, the Interim Priority Distributions (as defined in the Third Report) have not been made and the professional fees have continued to accrue, as further detailed below. The Monitor is recommending the following amended interim priority distributions be made from the Transaction proceeds, should the Transaction close (collectively the “**Amended Interim Priority Distributions**”):

- (a) In accordance with the first ranking Administration Charge:
  - (i) \$326,554 on account of the Monitor's outstanding fees and disbursements (as further detailed below);
  - (ii) \$235,580 on account of the Monitor's legal counsel's outstanding fees and disbursements (as further detailed below); and
  - (iii) \$216,637 on account of the Applicant's legal counsel's outstanding fees and disbursements; and
- (b) In accordance with the DIP Lender's Charge:
  - (i) Repayment of the DIP Facility to the maximum amount of \$2,350,000.

24. It is the Monitor's expectation that a further hearing will be scheduled prior to the expiration of the Extended Stay Period (as defined below) seeking approval of a final distribution which will consider any CRA priority claims, any trust claims, along with the discharge of the Monitor.

#### **CASH FLOW STATEMENT AND LIQUIDITY**

25. The Companies' cash receipts and disbursements for the period September 4, 2023 to October 20, 2023 are attached as Appendix D, as compared to the amended cash flow attached as Appendix E to the Third Report (the "**Amended Cash Flow**"), and are summarized below:

**Opcos Consolidated**  
**Actual to Forecast Results**  
**For the 7-Week Period September 4, 2023 to October 20, 2023**

<b>Consolidated</b>	<b>Weeks 31 to 37 Actual</b>	<b>Weeks 31 to 37 Forecast</b>	<b>Weeks 31 to 37 Variance</b>
<b>Receipts</b>			
Accounts Receivable	4,362,920	5,050,471	(687,551)
Debtor in Possession (DIP) Advance / Temporary Bulge	(200,000)	-	(200,000)
Deposits	272,788	334,249	(61,461)
Purchaser Injections	-	300,000	(300,000)
Transfers from Other Entities	1,879,806	662,708	1,217,099
Transfers (to) / from USD	190,061	-	190,061
<b>Total Receipts</b>	<b>6,505,575</b>	<b>6,347,428</b>	<b>158,148</b>
<b>Disbursements</b>			
Accounts Payable (Vendors) and Misc. Payments	2,020,386	2,713,047	(692,661)
Benefits / WCB / DC Pension / Union Dues	133,435	151,812	(18,377)
GST / HST Remittances	226,387	426,908	(200,521)
Insurance	40,920	29,816	11,104
Interest	39	18,157	(18,118)
Lease Payments	53,208	72,916	(19,708)
Payroll / Source Deductions / Commissions	2,126,671	2,274,223	(147,552)
Rent / Property Taxes	152,751	185,819	(33,068)
Transfers to Other Entities	1,879,806	662,708	1,217,099
Utilities	32,782	51,080	(18,298)
Visa (Credit Card) / Loan	2,949	96,626	(93,677)
<b>Total Disbursements</b>	<b>6,669,334</b>	<b>6,683,110</b>	<b>(13,776)</b>
<b>Net Cash Inflows / (Outflows) from Operations</b>	<b>(163,759)</b>	<b>(335,682)</b>	<b>171,924</b>
<b>Restructuring Costs</b>			
Accurate Group's Legal Counsel	-	(250,000)	250,000
Monitor	-	(350,000)	350,000
Monitor's Legal Counsel	-	(250,000)	250,000
<b>Total Restructuring Costs</b>	<b>-</b>	<b>(850,000)</b>	<b>850,000</b>
<b>Net Cash Inflows / (Outflows) after Restructuring Costs</b>	<b>(163,759)</b>	<b>(1,185,682)</b>	<b>1,021,924</b>

26. The Monitor has conducted daily reviews of the Companies' actual cash flow compared to the Amended Cash Flow, and has attended daily "cash calls" with Management. The Monitor's comments on the actual cash flow to October 20, 2023 are as follows:

- (a) Compared with the Amended Cash Flow, the Companies experienced an overall favorable variance of approximately \$1.0 million.
- (b) The variance is primarily attributable to the following:
  - (i) \$0.8 million unfavourable accounts receivable and deposit variance compared to forecast due to payment delays from general contractors as a result of the general uncertainty involved with the CCAA proceedings, and material shortages resulting in reduced sales. The magnitude of the unfavourable variance has been artificially reduced as a result of certain flow through funding agreements, whereby arrangements have been made with general contractors to pre-pay the Companies for certain materials, on the condition that the funds are immediately flowed through by the

Companies to its sub-suppliers (the “**Flow Through Funding**”);

- (ii) \$0.2 million unfavourable DIP Facility/Temporary Bulge variance resulting from the DIP Step Downs;
- (iii) \$0.3 million unfavourable Purchaser injection variance as no permanent injections were made by the Purchaser group to fund operations;
- (iv) \$0.2 million favourable USD conversion variance as the Accurate Dorwin USD account was not included in the Amended Cash Flow;
- (v) \$0.7 million favourable accounts payable variance given the limited cash resources (despite the Flow Through Funding artificially inflating total disbursements during the period);
- (vi) \$0.2 million favourable GST/HST remittance variance resulting from the timing of certain post-filing GST remittances;
- (vii) \$0.3 million net favourable payroll, rent, interest, benefit, insurance, utilities, lease, and credit card fee variance, primarily resulting from timing differences; and
- (viii) \$0.9 million favourable professional fee variance due to timing of invoicing and payment delays given cash availability.

27. As of the date of this Fourth Report, all expenses incurred by the Applicants, with the exception of professional fees and certain trade credit offered by suppliers, have been paid in accordance with the ARIO from ongoing operations and the Court approved DIP Facility.

28. As the Transaction is set to close on October 27, 2023, and once closed, all operations of the Applicants will transition to the Purchaser, the Applicants have not prepared an extended cash flow projection. The Extended Stay Period is expected to be necessary for the Monitor to prepare a motion for a final distribution and discharge. If the Transaction does not close by October 27, 2023, then the additional time will be necessary to determine next steps.

## **STAY PERIOD**

29. Absent an extension of the Stay Period, the stay granted by the Extension Order will expire on November 3, 2023. Although the Transaction has not yet closed, the Monitor is seeking an extension of the Stay Period until December 8, 2023 (the “**Extended Stay Period**”) to maintain the status quos and allow sufficient time to determine the priority claims to the Transaction proceeds, and subsequently prepare for and attend a distribution and discharge application.
30. The Monitor is aware of its duty under section 23(1)(h) of the CCAA. That section states that, if the Monitor is of the opinion that it would be more beneficial to the company’s creditors if proceedings in respect of the company were taken under the *Bankruptcy and Insolvency Act* (“**BIA**”), it shall so advise the Court without delay after coming to that opinion. As at the date of this Fourth Report, the Monitor has not formed such an opinion.
31. The Monitor is of the view that continuing the Companies’ restructuring under the CCAA proceedings to allow sufficient time to close the Transaction will preserve the businesses as going concerns, which will maximize and preserve value for stakeholders of the Companies.
32. The Applicants are working diligently to manage their financial and operational restructuring, and the Purchaser is contractually obligated to assist with any short-term cash requirements of the Applicants to facilitate ongoing operations while the Transaction is closed.
33. The Monitor is of the view that the Companies have acted, and are acting, in good faith and with due diligence, and respectfully recommends that this Honourable Court approve an extension of the stay of proceedings to December 8, 2023.

## **FEES AND DISBURSEMENTS OF THE MONITOR AND LEGAL COUNSEL**

34. Pursuant to paragraph 32 of the ARIIO, the Monitor and its legal counsel shall pass their accounts from time to time.
35. Attached as Appendix E is a summary of the invoices of the Monitor for fees and disbursements incurred during the course of the proceedings for the period of September

- 5, 2023 to October 1, 2023. The Monitor's accounts total \$33,383 in fees and disbursements (including GST). As at the date of this Fourth Report, the aggregate outstanding fees owing by the Applicants to the Monitor total \$326,554.
36. The fees charged by the Monitor are based on the amount of professional time required at hourly billing rates, which vary depending upon the experience level and location of the professionals involved. The average hourly rate charged by the Monitor in these proceedings for invoices issued to date is \$519 per hour. The rates charged by the Monitor are the normal rates and charges for engagements of this nature, and are comparable to the rates charged for the provision of services by other professional firms providing specialized financial advisory and restructuring services.
37. The Monitor is of the view that its fees and disbursements are fair and reasonable in the circumstances and have been duly rendered in response to the required and necessary duties of the Monitor in accordance with the provisions of the Initial Order, ARIO, the April 5, 2023 Order, the July 21, 2023 Order, the July 21, 2023 approval and vesting order (the "AVO"), and the Extension Order.
38. Attached as Appendix F is a summary of the invoices of the Monitor's legal counsel for fees and disbursements incurred during the course of the proceedings for the period of August 31, 2023 to September 29, 2023. The accounts total \$26,018 in fees and disbursements (including PST and GST). As at the date of this Fourth Report, the aggregate outstanding fees owing to the Monitor's legal counsel total \$235,580.
39. The Monitor has reviewed the invoices rendered by its legal counsel and finds them reasonable and validly incurred in accordance with the provisions of the various orders granted in these proceedings.
40. Attached as Appendix G is a summary of the invoices of the Applicants' legal counsel for fees and disbursements incurred during the course of the proceedings for the period of September 1, 2023 to September 29, 2023. The accounts total \$18,880 in fees and disbursements (including PST and GST). As at the date of this Fourth Report, the aggregate outstanding fees owing by the Applicants to MLT Aikins LLP total \$216,637.

41. The Monitor has reviewed the invoices rendered by the Applicants' legal counsel and finds them reasonable and validly incurred in accordance with the provisions of the various orders granted in these proceedings.
42. Copies of the invoices of the Monitor's legal counsel and the Applicants' legal counsel, which outline the dates the work was completed, the description of the work completed, the length of time taken to complete the work, and the names and rates of the individuals who completed the work, can be made available to the Court upon request.

### **RECOMMENDATIONS**

43. For the reasons set out above, the Monitor recommends that the Court, should it see fit to do so, grant the following relief, including the:
  - (a) Abridgement of the time for service of the Monitor's notice of motion and all other materials filed in support of the same;
  - (b) An extension of the Stay Period from November 3, 2023 to December 8, 2023;
  - (c) Sealing of the Confidential Supplement until the filing of the Monitor's Certificate or further order of the Court;
  - (d) Approval of the Fourth Report and the Confidential Supplement, inclusive of the reported activities and actions detailed therein;
  - (e) Approval of the fees and disbursements of the Monitor, the Monitor's legal counsel, and the Applicants' legal counsel for the period September 5, 2023 to October 1, 2023, August 31, 2023 to September 29, 2023, and September 1, 2023 to September 29, 2023, respectively;
  - (f) A second amendment to paragraph 7 of the July 21, 2023 Order (as amended by paragraph 11 of the September 12, 2023 Order) to provide for the proposed Amended Interim Priority Distributions; and
  - (g) Granting of such further and other relief that the Court considers just and warranted in the circumstances.



All of which is respectfully submitted at Winnipeg, Manitoba, this 24<sup>th</sup> day of October, 2023.

**DELOITTE RESTRUCTURING INC.**

In its capacity as Monitor of

Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc.,

Glass 8 Inc., National Interiors (2021) Inc.,

12986647 Canada Ltd. (o/a Allsco Windows & Doors),

12986591 Canada Ltd. (o/a Alweather Windows & Doors),

Polar Holding Ltd., 10064720 Manitoba Ltd., and 12986914 Canada Ltd.

and not in its personal capacity.



Per: Brent Warga, CPA, CA, CIRP, LIT  
Senior Vice-President

**Appendix A – September 12, 2023 Order**

**THE KING'S BENCH**  
**WINNIPEG CENTRE**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

(the "Applicants")

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

**TRUE COPY**

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**ORDER**  
**(AMENDMENT TO THE SALE AGREEMENT AND OTHER RELIEF)**  
**DATE OF HEARING: TUESDAY, SEPTEMBER 12, 2023 AT 2:00 P.M.**  
**THE HONOURABLE MR. JUSTICE BOCK**

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THE KING'S BENCH

Winnipeg Centre

THE HONOURABLE MISTER ) TUESDAY, THE 12<sup>TH</sup>  
 )  
JUSTICE BOCK ) DAY OF SEPTEMBER, 2023

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

(the "**Applicants**")

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

**TRUE COPY  
ORDER**

**(AMENDMENT TO THE SALE AGREEMENT AND OTHER RELIEF)**

THIS MOTION, made by Deloitte Restructuring Inc. in its capacity as the Court-appointed monitor (the "**Monitor**") of the undertaking, property and assets of Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. o/a Allsco Windows & Doors, 12986591 Canada Ltd. o/a Alweather Windows & Doors, Polar Holding Ltd., 10064720 Manitoba Ltd. and 12986914 Canada Ltd. (collectively, the "**Applicants**") for an order authorizing and approving the Monitor's execution of the Amendment to the Asset Purchase Agreement dated August 31, 2023 (the "**Amending Agreement**") between the Monitor, in its capacity as the court-appointed monitor for and on behalf of the Applicants, as vendor, and Stephen Segal in trust for a corporation or corporations to be formed (the "**Purchaser**"), as purchaser, and Stephen Segal, Brant Enderle, and Tim Morris (collectively, the "**Principals**"), and other relief, was heard this day at the Law Courts Building at 408 York Avenue, in the City of Winnipeg, Manitoba.

ON READING the third report of the Monitor dated September 8, 2023 (the "**Third Report**") and the confidential supplement thereto (the "**Confidential Supplement**"), and on hearing the submissions of counsel for the Monitor, the Applicants, The Toronto-Dominion Bank ("**TD Bank**"), Canada Revenue Agency, and Chandos Construction, no one appearing for any other person on the Service List, although properly served as appears from the affidavit of Shelby Braun sworn September 8, 2023; all filed:

### **SERVICE**

1. THIS COURT ORDERS that the time for service of the Monitor's notice of motion and supporting materials is hereby abridged and validated so that the motion is properly returnable today and hereby dispenses with further service thereof.

### **APPROVAL OF THE AMENDING AGREEMENT**

2. THIS COURT ORDERS that the Monitor's execution of the Amending Agreement is hereby authorized and approved.

3. The preamble to the Approval and Vesting Order of the Honourable Mr. Justice Bock dated July 21, 2023 (the "**AVO**") is hereby amended as follows (with the bold and underlined text to be added to, and the struck out text to be removed):

THIS MOTION, made by Deloitte Restructuring Inc. in its capacity as the Court-appointed monitor (the "**Monitor**") of the undertaking, property and assets of Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. o/a Allsco Windows & Doors, 12986591 Canada Ltd. o/a Alweather Windows & Doors, Polar Holding Ltd., 10064720 Manitoba Ltd. and 12986914 Canada Ltd. (collectively, the "**Applicants**") for an order approving the sale transaction (the "**Transaction**") contemplated by an agreement of purchase and sale (~~the "**Sale Agreement**"~~) between the Monitor, in its capacity as court-appointed monitor of the Applicants and not in its personal or corporate capacity, and Stephen Segal (in trust for a corporation or corporations to be formed) (the "**Purchaser**") and appended to the Second Report of the Monitor dated July 20, 2023 (the "**Second Report**"), as amended by the Amendment to the Asset Purchase Agreement dated August 31, 2023 appended to the Third Report of the Monitor dated September 8, 2023 (together, the "**Sale Agreement**"), and vesting in the Purchaser the Applicants' right, title and interest in and to the assets described in the Sale Agreement (the "**Purchased Assets**"), was heard this day at the Law Courts Building at 408 York Avenue, in the City of Winnipeg, Manitoba.

4. The Monitor is hereby authorized and directed to take such additional steps and execute such additional documents, including further amending agreements, as may be necessary or desirable for the completion of the Transaction and for the conveyance of the Purchased Assets to the Purchaser in accordance with the AVO, as amended by this Order.

5. THIS COURT ORDERS that the Monitor shall not require further authorization or approval of the Court to execute further agreements amending the amount of the Deposit (as that term is defined in the Sale Agreement, as amended by the Amending Agreement).

#### **APPROVAL OF THE SETTLEMENT AGREEMENT**

6. THIS COURT ORDERS that the Monitor's execution of the Settlement Agreement dated August 24, 2023 (the "**Settlement Agreement**") between the Monitor, in its capacity as the court-appointed monitor for and on behalf of the Applicants, the Principals, and Merchant Opportunities Fund Limited Partnership, by its general partner, Merchant Opportunities Fund Ltd., is hereby approved.

#### **SEALING OF THE CONFIDENTIAL SUPPLEMENT**

7. THIS COURT ORDERS that the Confidential Supplement and the appendices thereto be filed under seal, kept confidential, and not form part of the public record. The Confidential Supplement shall be kept separate and apart from the other contents of the Court file in a sealed envelope which sets out the style of cause of these proceedings and a statement that the contents thereof are subject to a Sealing Order, and shall not be opened except by the Registrar of this Court and the Honourable Mr. Justice Bock (or another Justice of the Court of King's Bench). The Confidential Supplement shall only be made available or form part of the public record after the Monitor's Certificate (as that term is defined in the AVO) is filed, or further Order of this Court.

#### **EXTENSION OF THE STAY PERIOD**

8. THIS COURT ORDERS that the Stay Period (as that term is defined in the Amended and Restated Initial Order of the Honourable Mr. Justice Bock dated February 14, 2023) is hereby extended from September 12, 2023 to November 3, 2023.

**APPROVALS**

9. THIS COURT ORDERS that the Third Report, the Confidential Supplement, and the activities, actions, and conduct of the Monitor described therein are hereby approved.

10. THIS COURT ORDERS that the fees and disbursements of the Monitor, its legal counsel, McDougall Gauley LLP, and the Applicants' legal counsel, MLT Aikins LLP, as set out in the Third Report are hereby approved.

**AMENDMENT TO JULY 21, 2023 STAY EXTENSION ORDER**

11. THIS COURT ORDERS that paragraph 7 of the Order (Stay Extension, Interim Distribution, and Other Relief) of the Honourable Justice Bock dated July 21, 2023 (the "**July 21 Order**") is hereby amended as follows (with the bold and underlined text to be substituted for the struck out text):

7. THIS COURT ORDERS that the Monitor shall make the following interim distributions from the Net Proceeds:

- (a) first, to reduce the amounts presently owed by the Applicants and secured by the Administration Charge:
  - (i) to Deloitte Restructuring Inc., ~~\$247,132~~ **\$293,171.62** on account of the Monitor's outstanding fees and disbursements;
  - (ii) to McDougall Gauley LLP, ~~\$185,208~~ **\$209,561.58** on account of its outstanding fees and disbursements;
  - (iii) to MLT Aikins LLP, ~~\$201,545~~ **\$197,757.25** on account of its outstanding fees and disbursements;
- (b) second, in satisfaction of the DIP Lender's Charge, to TD Bank, the repayment of the DIP Facility to the maximum amount of \$2,350,000.

12. THIS COURT ORDERS that the Monitor or TD Bank may apply to this Court to further vary or amend paragraph 7 of the July 21 Order on notice to the Service List.

**MISCELLANEOUS MATTERS**

13. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Applicants, the Monitor and their agents

in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicants or the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Applicants, the Monitor and their agents in carrying out the terms of this Order.

September 14, 2023

  
\_\_\_\_\_  
BOCK, J.

I, Craig Frith, of the firm of McDougall Gauley LLP, hereby certify that I have received the consents as to form of the following parties:

J.J. Burnell, MLT Aikins LLP, counsel for the Applicants

Sam Gabor, Gowling WLG, counsel for The Toronto-Dominion Bank

Penny Piper, Department of Justice (Canada), counsel for Canada Revenue Agency

Jonathan Hillson, Bennett Jones LLP, counsel for Chandos Construction

AS DIRECTED BY THE HONOURABLE MR. JUSTICE BOCK



**Appendix B – Redacted Third Amendment to Interim Facility Agreement**

### THIRD AMENDMENT TO INTERIM FACILITY LOAN AGREEMENT

THIS AGREEMENT made as of October 6, 2023.

BETWEEN:

ACCURATE DORWIN (2020) INC. ("Accurate"), NATIONAL INTERIORS (2021) INC. ("National"), 12986647 CANADA LTD. ("Allsco"), GLASS 8 INC. ("Glass 8"), POLAR WINDOW OF CANADA LTD. ("PWC"), 12986591 CANADA LTD. ("All Weather"), 10064720 MANITOBA LTD. ("1006"), 12986914 CANADA LTD. ("6914"), POLAR HOLDING LTD. ("PHL", and collectively with Accurate, National, 1006, Allsco, the "Borrowers", and individually, a "Borrower")

OF THE FIRST PART

- and -

THE TORONTO-DOMINION BANK (the "Lender")

OF THE SECOND PART

RECITALS:

- A. Pursuant to an interim facility loan agreement dated February 6, 2023 (the "**Original Loan Agreement**"), as amended by a first amendment dated April 5, 2023 (the "**First Amendment**") and the second amendment dated July 20, 2023 (the "**Second Amendment**"), and together with the Original Loan Agreement and First Amendment, the "**Amended Loan Agreement**"), the Lender made available to the Borrowers a revolving secured super-priority interim credit facility (the "**Interim Facility**") in the maximum principal amount of up to \$2,350,000.
- B. Pursuant to an order of the CCAA Court granted on April 5, 2023, the SISP was approved and the Borrowers and Monitors sought potential purchasers for the business and assets or shares of the Borrowers. Stephen Segal, for and on behalf of a corporation to be incorporated (the "**Purchaser**") submitted a bid determined by the Monitor to be the winning bid. Pursuant to an asset purchase agreement dated July 20, 2023 (the "**APA**") between the Monitor, for and on behalf of the Borrowers, and the Purchaser, the Borrowers agreed to sell and the Purchaser agreed to purchase the Acquired Assets (as defined in the APA, and such transaction, the "**Sale Transaction**").
- C. Under the Second Amendment, the Lender agreed to make two Advances, which the Borrowers directed be sent to the Monitor, in order to facilitate the Sale Transaction. In addition, the Lender agreed to enter into the Consent and Release Agreement with the Monitor, for and on behalf of the Original Obligors, the Purchaser and the individual Guarantors, being Stephen Segal, Brant Enderle and Tim Morris, under which the Lender agreed to consent to the APA and the Sale Transaction, and provide certain releases to the Individual Guarantors, provided certain criteria specified in section 2.1 of the Consent and Release Agreement were satisfied, and the conditions precedent in section 4.1 were satisfied, including under section 4.1(e) that the Sale Transaction was completed by the Outside Date, being August 31, 2023.

- D. The APA was approved pursuant to a sale approval and vesting order of the CCAA Court granted on July 21, 2023.
- E. Because the Purchaser was unable to secure the financing required to complete the Sale Transaction, the Purchaser was unable to complete the Sale Transaction by the Outside Date of August 31, 2023. The failure of the Sale Transaction to close (1) constituted a Material Adverse Change in respect of the Borrowers, which was an Event of Default under section 8.1(g) of the Amended Loan Agreement, and (2) resulted in the condition precedent in section 4.1(e) of the Consent and Release Agreement not being satisfied.
- F. Pursuant an amending agreement dated August 31, 2023 (the "**First APA Amendment**"), the non-refundable deposit under the APA was increased to [REDACTED] (the deposit under the APA, as amended from time to time, being the "**Deposit**") and the Outside Date was extended to September 29, 2023. The Lender consented to the Outside Date being extended for the purposes of the Consent and Release Agreement.
- G. The Purchaser failed to complete the Sale Transaction by the September 29, 2023 Outside Date, which resulted in the condition precedent in section 4.1(e) of the Consent and Release Agreement not being satisfied, and another Material Adverse Change in respect of the Borrowers, which in turn was another Event of Default under section 8.1(g) of the Amended Loan Agreement.
- H. As a result of the failure to complete the Sale Transaction by September 29, 2023, the Monitor advised the Purchaser and Borrowers that the Monitor was in a position to terminate the APA, as amended by the First APA Amendment, and forfeit the Deposit. Further, the Lender has sought an application to the CCAA Court, scheduled to be heard on October 10, 2023 (the "**Application**") for an Order enhancing the powers of the Monitor pursuant to which the Monitor would exercise control over the property and assets of the Borrowers.
- I. The Purchaser and Borrowers requested that the Monitor and the Lender consent to a second amendment to the APA (the "**Second APA Amendment**", and the APA, as amended by the First APA Amendment and the Second APA Amendment, being the "**Amended APA**") under which the Outside Date would be extend to October 27, 2023 and the non-refundable Deposit held by the Monitor will be increased by [REDACTED] to [REDACTED].
- J. The Lender has agreed to forbear from enforcing its remedies under the Amended Loan Agreement as a result of the Events of Default described above and to consent to the Second APA Amendment on the terms of and subject to the conditions contained in this Amending Agreement.

**NOW THEREFORE THIS AMENDING AGREEMENT WITNESSES** that in consideration of the covenants and agreements herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby conclusively acknowledged by each of the Parties, the Parties covenant and agree as follows:

## 1. INTERPRETATION

### 1.1 Definitions

- (a) Unless otherwise defined in this Amending Agreement, capitalized terms have the meanings given to them in the Amended Loan Agreement.
- (b) The term "**Amending Agreement**" means this second amendment to the Original Loan Agreement, as it may be confirmed, amended, extended, supplemented or restated by written agreement between the Parties.

### 1.2 Certain Rules of Interpretation

- (a) In this Amending Agreement, words signifying the singular number include the plural and vice versa, and words signifying gender include all genders. Every use of the words "including" or "includes" in this Amending Agreement is to be construed as meaning "including, without limitation" or "includes, without limitation", respectively.
- (b) The division of this Amending Agreement into Articles and Sections and the insertion of headings are for convenience of reference only and do not affect the construction or interpretation of this Amending Agreement.
- (c) References in this Amending Agreement to an Article or Section are to be construed as references to an Article or Section of or to this Amending Agreement unless otherwise specified.
- (d) The terms "this Amending Agreement", "hereof", "hereunder" and similar expressions refer to this Amending Agreement and not to any particular Section or other portion hereof and include any agreements supplemental hereto.

### 1.3 Governing Law

This Amending Agreement shall be governed by and construed in accordance with the laws of the Province of Manitoba and federal laws of Canada applicable therein.

### 1.4 Entire Agreement

This Amending Agreement constitutes the entire agreement between the Parties pertaining to the subject matter of this Amending Agreement and supersedes all prior agreements, understandings, negotiations and discussions, whether oral or written, of the Parties, and there are no representations, warranties or other agreements between the Parties, express or implied, in connection with the subject matter of this Amending Agreement except as specifically set out in this Amending Agreement. No Party has been induced to enter into this Amending Agreement in reliance on, and there will be no liability assessed, either in tort or contract, with respect to, any warranty, representation, opinion, advice or assertion of fact, except to the extent it has been reduced to writing and included as a term in this Amending Agreement.

## 2. ACKNOWLEDGEMENTS

### 2.1 Acknowledgements by the Borrowers

The Borrowers hereby acknowledge to, and represent and warrant in favour of, the Lender, understanding that the Lender is relying upon these acknowledgements in entering into this Agreement, as follows:

- (a) the information contained in the statements in Context paragraphs A to I is accurate;
- (b) the failure to complete the Sale Transaction is a Material Adverse Change and Event of Default, and the Lender is entitled to exercise all of its remedies under the Amended Loan Agreement and the Security; and
- (c) in the event that the Sale Transaction is not completed by October 27, 2023, such failure to complete shall constitute an additional Material Adverse Change and Event of Default, together with a failure to satisfy the condition precedent in section 4.1(e) of the Consent and Release Agreement.

## 3. AMENDMENTS TO LOAN AGREEMENT AND FORBEARANCE

### 3.1 Amendment to Consent and Release Agreement

Subject to the satisfaction of the conditions precedent in Section 4.1, the Lender will execute an agreement amending the Consent and Release Agreement consenting to the extension of the Outside Date to October 27, 2023 (the "**C&RA Amendment**").

### 3.2 Amendment to Article 2

Upon the satisfaction of the conditions precedent in Section 4.1, the following amendments to the Amended Loan Agreement shall become effective:

- (a) Section 1.1 is amended to add the following Section 1.1(iiii.1):
  - "(iii.1) "**Sale Transaction**" means the purchase and sale transaction contemplated by the APA."
- (b) The introduction to Section 2.1(a) of the Amended Loan Agreement shall be amended to read as follows:

"Subject to the terms and conditions of this Agreement, the Lender establishes in favour of the Borrowers a senior secured super-priority credit facility (the "Interim Facility") in the maximum principal amount of, in the period ending on October 13, 2023, \$2,050,000, which maximum principal amount shall reduce at 12:00 noon MT on October 13, 2023 by \$100,000, and reduce at 12:00 noon MT on October 20, 2023 by a further \$100,000, and reduce at 12:00 noon MT on October 26, 2023 by a further \$100,000 (as further adjusted from time to time in accordance with this Agreement, the

"**Maximum Amount**"), provided that the principal amount of the Interim Facility Obligations shall be subject to the following limits:"

- (c) Section 2.4(a) is amended to change the Termination Date to October 27, 2023.
- (d) Section 8.1 is amended to add the following Section 8.1(l), Section 8.1(k) is amended to delete "or" at the end, and Section 8.1(l) is amended to replace "." with "; and":

"(m) the failure of the Sale Transaction to close by on or before October 27, 2023."

### 3.3 **Application and Forbearance**

Subject to the satisfaction of the conditions precedent in Section 4.1 by no later than 1:00 pm MT on October 6, 2023, the Lender shall:

- (a) send a written notice to the CCAA Court withdrawing the Application; and
- (b) shall forbear from exercising its remedies against the Borrowers under the Amended Loan Agreement and the Security.

## 4. **CONDITIONS PRECEDENT**

### 4.1 **Conditions Precedent**

This Amending Agreement shall only become effective upon the satisfaction or waiver of the following conditions precedent:

- (a) the Borrowers shall have executed and delivered to the Lender this Amending Agreement;
- (b) the Monitor, for and on behalf of the Borrowers, and the Purchaser, shall have fully executed delivered the Second APA Amendment;
- (c) on or before October 11, 2023 the Purchaser shall have delivered to the Monitor [REDACTED] on account of the non-refundable Deposit under the Amended APA; and
- (d) the Purchaser and Borrowers shall have fully executed and delivered to the Lender the C&RA Amendment, which shall be in form and substance satisfactory to the Lender in its absolute discretion.

### 4.2 **Waiver of Conditions**

The conditions precedent set out in Section 4.1 are for the sole benefit of the Lender and may be waived by the Lender, in whole or in part and with or without terms or conditions.

## **5. REPRESENTATIONS AND WARRANTIES**

### **5.1 Representations and Warranties**

The Borrowers represent and warrant to and in favour of the Lender that as of the date of this Amending Agreement:

- (a) the representations and warranties in Article 6 of the Loan Agreement are true and correct in all material respects as of the date hereof except those that are stated to be as of a certain date, in which case they were true and correct in all material respects on such date;
- (b) each Borrower has the necessary power, authority and legal right to make, execute, deliver and perform its obligations under the Loan Agreement, as amended by this Amending Agreement;
- (c) the execution, delivery and performance by each Borrower of this Agreement has been duly authorized by all necessary corporate action, and the Loan Agreement, as amended by this Amending Agreement, has been duly executed and unconditionally delivered by it;
- (d) the Loan Agreement, as amended by this Amending Agreement, constitutes a legal, valid and binding obligation of each Borrower, enforceable against it by the Lender in accordance with its terms, except as may be limited by general principles of equity or by Insolvency Law; and
- (e) the execution and delivery of this Amending Agreement, and the performance of the Loan Agreement, as amended by this Amending Agreement, by each Borrower does not and will not violate any Applicable Law or any of its Constatting Documents; and
- (f) no Authorization by, and no registration, filing or recording with, any Governmental Authority is or will be required in connection with the execution and delivery of this Amending Agreement, or performance of the Loan Agreement, as amended by this Amending Agreement, except for the approval of the Monitor; and
- (g) no Default or Event of Default has occurred and is continuing.

### **5.2 Effect of the Representations and Warranties**

The representations and warranties made in this Amending Agreement shall have the same force and effect as if made under the Loan Agreement.

## **6. GENERAL**

### **6.1 Confirmation of Loan Agreement and Security**

The Amended Loan Agreement, as amended by this Amending Agreement, and the Security are and shall continue to be in full force and effect. Each Borrower acknowledges and agrees that it has no valid right of set-off or claim of any nature against the Lender and if any such right of set-off or claim arises in the future, such right or claim is hereby waived.

**6.2 No Waiver, Etc.**

Except as expressly stated herein, the execution and delivery of this Amending Agreement shall not operate as a waiver of any right, power or remedy of the Lender under the Loan Agreement or of any provision of the Loan Agreement, and is without prejudice to the rights or remedies of the Lender under the Loan Agreement and Interim Financing Charge. The Lender has not waived, and is not by this Amending Agreement waiving any Defaults or Events of Default.

**6.3 Further Assurances**

The Borrowers shall from time to time at the request of the Lender do all such further acts and things and execute and deliver all such documents as are required in order to effect the full intent of and fully perform and carry out the terms of this Amending Agreement.

**6.4 Electronic Document**

This Agreement and any counterpart of it may be created, provided, received, retained and otherwise used, and will be accepted, in any digital, electronic or other intangible form. This Agreement and any counterpart of it may be signed by manual, digital or other electronic signatures and delivered or transmitted by any digital, electronic or other intangible means, including by e-mail or other functionally equivalent electronic means of transmission and that execution, delivery and transmission will be valid and legally effective to create a valid and binding agreement between the Parties.

**5.4 Counterparts**

This Amending Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which taken together shall be deemed to constitute one and the same instrument, and it shall not be necessary in making proof of this Amending Agreement to produce or account for more than one such counterpart.

*[signature pages follow]*



IN WITNESS WHEREOF the Parties hereto have executed this Amending Agreement.

**THE TORONTO-DOMINION BANK**

By:



Name:

**David Quinn**

Title:

**Manager Commercial Credit  
TD Financial Restructuring Group**



Name:

**Breana Vandenberghe**

Title:

**Account Manager  
TD Financial Restructuring Group**

**ACCURATE DORWIN (2020) INC.**

By:

*SSEGAL*  
Name: Stephen Segal  
Title: Chief Executive Officer

I have authority to bind the corporation.

**10064720 MANITOBA LTD.**

By:

*SSEGAL*  
Name: Stephen Segal  
Title: Chief Executive Officer

I have authority to bind the corporation.

**12986591 CANADA LTD.**

By:

*SSEGAL*  
Name: Stephen Segal  
Title: Chief Executive Officer

I have authority to bind the corporation.

**GLASS 8 INC.**

By:

*SSEGAL*  
Name: Stephen Segal  
Title: Chief Executive Officer

I have authority to bind the corporation.

**POLAR HOLDING CANADA, LLC**

By:

*TS*  
Name: *TIM THOMAS*  
Title: *SHAREHOLDER*

I have authority to bind the corporation.

**NATIONAL INTERIORS (2021) INC.**

By:

*SSEGAL*  
Name: Stephen Segal  
Title: Chief Executive Officer

I have authority to bind the corporation.

**12986647 CANADA LTD.**

By:

*SSEGAL*  
Name: Stephen Segal  
Title: Chief Executive Officer

I have authority to bind the corporation.

**POLAR HOLDING LTD.**

By:

*SSEGAL*  
Name: Stephen Segal  
Title: Chief Executive Officer

I have authority to bind the corporation.

**12986914 CANADA LTD.**

By:

*SSEGAL*  
Name: Stephen Segal  
Title: Chief Executive Officer

I have authority to bind the corporation.

**POLAR WINDOW OF CANADA LTD.**

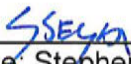
By:

*SSEGAL*  
Name: Stephen Segal  
Title: Chief Executive Officer

I have authority to bind the corporation.

7440783 MANITOBA LTD.

By:

  
Name: Stephen Segal  
Title: Chief Executive Officer

I have authority to bind the corporation.

**Appendix C – Redacted Second Amendment to the Asset Purchase Agreement**

## Execution Version

### SECOND AMENDMENT TO THE ASSET PURCHASE AGREEMENT

This Second Amending Agreement dated as of the 6<sup>th</sup> day of October, 2023 among:

**DELOITTE RESTRUCTURING INC., in its capacity as the court-appointed monitor for and on behalf of POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD., and not in its personal or corporate capacity (the "Vendor")**

– and –

**STEPHEN SEGAL in trust for a corporation or corporations to be formed (the "Purchaser")**

– and –

**STEPHEN SEGAL personally (the "Segal")**

– and –

**BRANT ENDERLE personally (the "Enderle")**

– and –

**TIM MORRIS personally (the "Morris")**

#### WHEREAS:

- A. Pursuant to an asset purchase agreement (the “**APA**”) approved by the Approval and Vesting Order of the Honourable Justice Bock dated July 21, 2023 between the Vendor, as vendor, and Segal in trust for 15244986 Canada Ltd. or such other corporation or corporations to be formed (the “**Purchaser**”), as purchaser, and Segal, Enderle, and Morris (collectively, the “**Principals**”), the Purchaser agreed to purchase from the Vendor, and the Vendor agreed to sell to the Purchaser, all of the Accurate Group’s right, title, interest, and obligation in and to the Purchased Assets and Assumed Liabilities, subject to the terms and conditions set forth in the APA;
- B. The Parties amended the terms of the APA pursuant to an Amendment to the Asset Purchase Agreement dated August 31, 2023 (the “**First Amending Agreement**”), which amongst other things extended the timeframe for closing the Transaction and increased the non-refundable Deposit;
- C. The Purchaser requires additional time to secure the Cash at Close, and the Vendor has agreed, with the support of The Toronto-Dominion Bank, to provide the Purchaser the additional time

requested in exchange for the Purchaser increasing the Deposit from [REDACTED] to [REDACTED] on or before October 11, 2023, which will be subject to forfeiture in the event the Purchaser is unable to close the Transaction on or before October 27, 2023; and

- D. The Vendor, the Purchaser, and the Principals wish to amend the terms of the APA, as amended by the First Amending Agreement, in accordance with the terms of this Second Amendment to the Asset Purchase Agreement (the "**Second Amending Agreement**").

**NOW THEREFORE**, in consideration of the mutual covenants and agreements set forth in this Agreement and other good and valuable consideration, the receipt and sufficiency of which are hereby irrevocably acknowledged, the parties hereto (collectively, the "**Parties**", and each, a "**Party**") hereby acknowledge and agree as follows:

## **ARTICLE 1 GENERAL**

### **1.1 Interpretation**

This Second Amending Agreement is supplemental to and shall form one agreement with the APA and the First Amending Agreement, and the APA, the First Amending Agreement and this Second Amending Agreement shall be read together and have effect so far as practicable as though all the provisions thereof and hereof were contained in one instrument. All terms not otherwise defined herein shall have the meaning given to them in the APA.

### **1.2 Governing Law**

This Second Amending Agreement shall be governed by and construed in accordance with the laws of the Province of Manitoba and the laws of Canada applicable therein and each of the Parties irrevocably attorn to the exclusive jurisdiction of the Court in the CCAA Proceedings, and any appellate courts of the Province of Manitoba therefrom.

### **1.3 Entire Agreement**

This Second Amending Agreement, together with the APA and First Amending Agreement, constitutes the entire agreement between the Parties pertaining to the subject matter of this Second Amending Agreement and supersedes all prior agreements, understandings, negotiations, and discussions, whether oral or written, of the Parties, and there are no representations, warranties, or other agreements between the Parties, express or implied, in connection with the subject matter of this Second Amending Agreement except as specifically set out in this Second Amending Agreement. No Party has been induced to enter into this Second Amending Agreement in reliance on, and there will be no liability assessed, either in tort or contract, with respect to, any warranty, representation, opinion, advice, or assertion of fact, except to the extent it has been reduced to writing and included as a term in this Second Amending Agreement.

### **1.4 Paramourcy**

In the event of any conflict or inconsistency between the provisions of this Second Amending Agreement and the APA and the First Amending Agreement, the provisions of this Second Amending Agreement shall prevail to the extent of such conflict or inconsistency.

## 1.5 Time

Time shall, in all respects, be of the essence hereof, provided that the time for doing or completing any matter provided for herein may be extended or abridged by an agreement in writing signed by the Parties.

## 1.6 Further Assurances

Each of the Parties shall, at the request and expense of the requesting Party, take or cause to be taken such action and execute and deliver or cause to be executed and delivered to the other such conveyances, transfers, documents and further assurances as may be reasonably necessary or desirable to give effect to this Second Amending Agreement.

## 1.7 Counterparts

This Second Amending Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which shall constitute one and the same agreement. Transmission by e-mail of an executed counterpart of this Second Amending Agreement shall be deemed to constitute due and sufficient delivery of such counterpart.

## ARTICLE 2

### AMENDMENTS TO THE ASSET PURCHASE AGREEMENT

#### 2.1 Amendments to Article 1

Section 1.1 of the APA is hereby amended to read as follows:

"**Closing Date**' means October 27, 2023, or such other date as may be agreed to by the Parties in writing."

#### 2.2 Amendments to Article 3

Section 3.1(1) of the APA is hereby amended to read as follows:

"(1) Cash at Close. The purchaser will pay [REDACTED] at close (the '**Cash at Close**') which shall be paid to the Vendor, for the benefit of the Accurate Group, at the Closing Time in immediately available funds."

Section 3.3(1) of the APA is hereby amended to read as follows:

"(1) Deposit. The Parties acknowledge that the Purchaser has already paid [REDACTED], and will pay an additional [REDACTED] on or before October 11, 2023, resulting in a total deposit of [REDACTED] (the '**Deposit**') to be held by the Monitor and invested in an interest-bearing trust account in a Schedule I bank in Canada, and shall be credited against the Purchase Price at Closing."

*[Signature Pages Follow]*

**IN WITNESS WHEREOF** the Parties have executed this Second Amending Agreement as of the Effective Date.

**DELOITTE RESTRUCTURING INC., in its capacity as court-appointed monitor for and on behalf of POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD., and not in its personal or corporate capacity**

By: \_\_\_\_\_

Name:

Title:

I have authority to bind the Corporation.

**15244986 CANADA INC.**

By: \_\_\_\_\_

*SSG*  
Name: **STEPHEN SEGAL**

Title: **DIRECTOR**

I have authority to bind the Corporation.

**STEPHEN SEGAL, in trust for a corporation or corporations to be formed**

*SSG*  
\_\_\_\_\_



STEPHEN SEGAL



BRANT ENDERLE




TIM MORRIS



IN WITNESS WHEREOF the Parties have executed this Second Amending Agreement as of the Effective Date.

**DELOITTE RESTRUCTURING INC., in its capacity as court-appointed monitor for and on behalf of POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD., and not in its personal or corporate capacity**

By:  CPA, CA, CIRP, LIT  
Name: Brent Warga  
Title: Senior Vice-President

I have authority to bind the Corporation.

**15244986 CANADA INC.**

By: \_\_\_\_\_  
Name:  
Title:

I have authority to bind the Corporation.

**STEPHEN SEGAL, in trust for a corporation or corporations to be formed**

\_\_\_\_\_

**Appendix D – Forecast to Actual Results for the Period September 4, 2023 to October 20, 2023**

Accurate Group of Companies  
**7 - Week Actual to Forecast Results - Consolidated**  
For the Week Ended

	Week 31 8-Sep-23	Forecast 31 8-Sep-23	Week 31 Variance	Week 32 15-Sep-23	Forecast 32 15-Sep-23	Week 32 Variance	Week 33 22-Sep-23	Forecast 33 22-Sep-23	Week 33 Variance
<b>Consolidated</b>									
<b>Receipts</b>									
Accounts Receivable	515,301	453,898	61,402	730,118	1,093,648	(363,530)	701,724	736,925	(35,201)
Debtor in Possession (DIP) Advance / Temporary Bulge	-	-	-	-	-	-	-	-	-
Deposits	44,249	44,249	-	22,629	50,000	(27,371)	36,287	50,000	(13,713)
Purchaser Injection	100,000	150,000	(50,000)	50,000	150,000	(100,000)	-	-	-
Transfers from Other Entities	467,208	362,708	104,500	408,266	50,000	358,266	157,753	50,000	107,753
Transfer (to) / from USD	-	-	-	11,500	-	11,500	-	-	-
<b>Total Receipts</b>	<b>1,126,758</b>	<b>1,010,855</b>	<b>115,902</b>	<b>1,222,512</b>	<b>1,343,648</b>	<b>(121,135)</b>	<b>895,764</b>	<b>836,925</b>	<b>58,839</b>
<b>Disbursements</b>									
Accounts Payable (Vendors) and Misc. Payments	449,645	507,171	(57,526)	459,496	738,645	(279,148)	182,216	307,671	(125,455)
Benefits / WCB / DC Pension / Union Dues	32,871	32,871	-	10,904	42,940	(32,036)	24,505	24,505	-
GST / HST Remittances	-	-	-	18,696	187,908	(169,212)	94,594	32,000	62,594
Insurance	-	-	-	6,495	15,082	(8,588)	951	3,585	(2,634)
Interest	-	-	-	-	-	-	-	-	-
Lease Payments	832	832	-	25,437	26,137	(701)	5,292	4,098	1,194
Payroll / Source Deductions / Commissions	336,302	360,700	(24,398)	286,747	293,242	(6,495)	347,188	357,000	(9,812)
Rent / Property Taxes	61,339	61,339	-	6,468	40,471	(34,004)	-	-	-
Transfers to Other Entities	467,208	362,708	104,500	408,266	50,000	358,266	157,753	50,000	107,753
Utilities	6,996	7,496	(500)	4,253	12,045	(7,793)	1,505	2,700	(1,195)
Visa (Credit Card) / Loan	61	43	18	26	-	26	2,062	2,000	62
<b>Total Disbursements</b>	<b>1,355,253</b>	<b>1,333,159</b>	<b>22,094</b>	<b>1,226,785</b>	<b>1,406,470</b>	<b>(179,685)</b>	<b>816,067</b>	<b>759,054</b>	<b>57,013</b>
<b>Net Cash Inflows / (Outflows)</b>	<b>(228,495)</b>	<b>(322,304)</b>	<b>93,809</b>	<b>(4,273)</b>	<b>(62,823)</b>	<b>58,550</b>	<b>79,697</b>	<b>77,871</b>	<b>1,826</b>
<b>Net Cash Flows by Opco</b>									
AllWeather Windows & Doors (ALW)	21,811	33,393	(11,583)	1,300	(49,354)	50,654	54,617	82,310	(27,694)
Allsco Windows & Doors (ALC)	(14,099)	(110,552)	96,453	13,226	(326,585)	339,811	29,216	23,726	5,490
Accurate Dorwin (2000) Inc. (ADI)	(113,426)	(136,911)	23,485	8,133	78,336	(70,202)	(8,482)	(14,596)	6,114
Glass & Inc. (GLS)	(97,782)	(91,983)	(5,800)	(30,728)	311,348	(342,076)	10,744	1,646	9,098
National Interiors (2021) Inc. (NTI)	(29,696)	(13,636)	(16,060)	8,437	(63,164)	71,601	(13,137)	5,736	(18,874)
Polar Windows Canada Ltd. (PLW)	4,697	(2,615)	7,312	(4,641)	(13,403)	8,762	6,740	(20,951)	27,691
<b>Total</b>	<b>(228,495)</b>	<b>(322,304)</b>	<b>93,809</b>	<b>(4,273)</b>	<b>(62,823)</b>	<b>58,550</b>	<b>79,697</b>	<b>77,871</b>	<b>1,826</b>
<b>Restructuring Costs</b>									
Accurate Group's Legal Counsel	-	-	-	-	-	-	-	-	-
Monitor	-	-	-	-	-	-	-	-	-
Monitor's Legal Counsel	-	-	-	-	-	-	-	-	-
KERP	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DIP Facility Repayment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cash Inflows / (Outflows) - Consolidated</b>	<b>(228,495)</b>	<b>(322,304)</b>	<b>93,809</b>	<b>(4,273)</b>	<b>(62,823)</b>	<b>58,550</b>	<b>79,697</b>	<b>77,871</b>	<b>1,826</b>
<b>Restructuring Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Potential Trust / Lien Obligations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Opening DIP Availability</b>	<b>333,817</b>	<b>333,817</b>		<b>105,322</b>	<b>11,513</b>		<b>101,049</b>	<b>(51,310)</b>	
<b>Closing DIP Availability</b>	<b>105,322</b>	<b>11,513</b>		<b>101,049</b>	<b>(51,310)</b>		<b>180,746</b>	<b>26,561</b>	

Accurate Group of Companies  
**7 - Week Actual to Forecast Results - Consolidated**  
For the Week Ended

	Week 34 29-Sep-23	Forecast 34 29-Sep-23	Week 34 Variance	Week 35 6-Oct-23	Forecast 35 6-Oct-23	Week 35 Variance	Week 36 13-Oct-23	Forecast 36 13-Oct-23	Week 36 Variance
<b>Consolidated</b>									
<b>Receipts</b>									
Accounts Receivable	529,370	790,000	(260,630)	605,837	695,000	(89,163)	700,735	566,000	134,735
Debtor in Possession (DIP) Advance / Temporary Bulge	-	-	-	-	-	-	(100,000)	-	(100,000)
Deposits	53,935	50,000	3,935	45,205	50,000	(4,795)	38,681	40,000	(1,319)
Purchaser Injection	-	-	-	-	-	-	(150,000)	-	(150,000)
Transfers from Other Entities	102,359	50,000	52,359	224,088	50,000	174,088	154,413	50,000	104,413
Transfer (to) / from USD	64,958	-	64,958	20,000	-	20,000	-	-	-
<b>Total Receipts</b>	<b>750,622</b>	<b>890,000</b>	<b>(139,378)</b>	<b>895,131</b>	<b>795,000</b>	<b>100,131</b>	<b>643,830</b>	<b>656,000</b>	<b>(12,170)</b>
<b>Disbursements</b>									
Accounts Payable (Vendors) and Misc. Payments	145,766	284,670	(138,904)	259,119	346,690	(87,572)	215,439	239,100	(23,661)
Benefits / WCB / DC Pension / Union Dues	3,743	16,000	(12,257)	13,507	21,000	(7,493)	35,640	24,000	11,640
GST / HST Remittances	75,918	152,000	(76,082)	37,179	25,000	12,179	-	-	-
Insurance	-	-	-	12,871	-	12,871	-	-	-
Interest	-	18,157	(18,157)	-	-	-	-	-	-
Lease Payments	4,565	27,808	(23,243)	7,823	9,484	(1,661)	942	3,836	(2,894)
Payroll / Source Deductions / Commissions	219,309	235,281	(15,972)	343,830	385,000	(41,170)	261,106	253,000	8,106
Rent / Property Taxes	40,471	61,100	(20,629)	20,373	19,197	1,175	24,101	3,712	20,389
Transfers to Other Entities	102,359	50,000	52,359	224,088	50,000	174,088	154,413	50,000	104,413
Utilities	840	9,060	(8,221)	8,526	16,578	(8,052)	5,094	500	4,594
Visa (Credit Card) / Loan	133	-	133	635	92,383	(91,748)	21	-	21
<b>Total Disbursements</b>	<b>593,103</b>	<b>854,077</b>	<b>(260,974)</b>	<b>927,951</b>	<b>976,681</b>	<b>(48,730)</b>	<b>696,756</b>	<b>574,148</b>	<b>122,608</b>
<b>Net Cash Inflows / (Outflows)</b>	<b>157,519</b>	<b>35,923</b>	<b>121,596</b>	<b>(32,820)</b>	<b>(181,681)</b>	<b>148,861</b>	<b>(52,926)</b>	<b>81,852</b>	<b>(134,778)</b>
<b>Net Cash Flows by Opco</b>									
AllWeather Windows & Doors (ALW)	68,420	(11,610)	80,030	(103,302)	(60,228)	(43,074)	(20,494)	34,400	(54,894)
Allsco Windows & Doors (ALC)	75,204	(118,616)	193,820	(86,478)	47,547	(134,025)	49,414	(130,500)	179,914
Accurate Dorwin (2000) Inc. (ADI)	23,237	69,966	(46,729)	15,472	(70,432)	85,904	11,173	119,500	(108,327)
Glass & Inc. (GLS)	(11,740)	132,204	(143,945)	155,019	(97,587)	252,606	(123,904)	37,452	(161,356)
National Interiors (2021) Inc. (NTI)	544	(31,842)	32,387	(5,776)	18,268	(24,044)	30,422	1,000	29,422
Polar Windows Canada Ltd. (PLW)	1,853	(4,179)	6,032	(7,756)	(19,250)	11,494	463	20,000	(19,537)
<b>Total</b>	<b>157,519</b>	<b>35,923</b>	<b>121,596</b>	<b>(32,820)</b>	<b>(181,681)</b>	<b>148,861</b>	<b>(52,926)</b>	<b>81,852</b>	<b>(134,778)</b>
<b>Restructuring Costs</b>									
Accurate Group's Legal Counsel	-	-	-	-	-	-	-	(250,000)	250,000
Monitor	-	-	-	-	-	-	-	(350,000)	350,000
Monitor's Legal Counsel	-	-	-	-	-	-	-	(250,000)	250,000
KERP	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(850,000)</b>	<b>850,000</b>
DIP Facility Repayment	-	-	-	-	-	-	-	-	-
<b>Net Cash Inflows / (Outflows) - Consolidated</b>	<b>157,519</b>	<b>35,923</b>	<b>121,596</b>	<b>(32,820)</b>	<b>(181,681)</b>	<b>148,861</b>	<b>(52,926)</b>	<b>81,852</b>	<b>(134,778)</b>
Restructuring Costs	-	-	-	-	-	-	-	(850,000)	850,000
Potential Trust / Lien Obligations	-	-	-	-	-	-	-	-	-
Opening DIP Availability	180,746	26,561		338,265	62,484		305,445	(119,197)	
Closing DIP Availability	338,265	62,484		305,445	(119,197)		252,519	(887,345)	

Accurate Group of Companies  
**7 - Week Actual to Forecast Results - Consolidated**  
For the Week Ended

	Week 37 20-Oct-23	Forecast 37 20-Oct-23	Week 37 Variance	Weeks 31 to 37 Total	Forecast 31 to 37 Total	Week 31 to 37 Variance
<b>Consolidated</b>						
<b>Receipts</b>						
Accounts Receivable	579,835	715,000	(135,165)	4,362,920	5,050,471	(687,551)
Debtor in Possession (DIP) Advance / Temporary Bulge	(100,000)	-	(100,000)	(200,000)	-	(200,000)
Deposits	31,802	50,000	(18,198)	272,788	334,249	(61,461)
Purchaser Injection	-	-	-	-	300,000	(300,000)
Transfers from Other Entities	365,719	50,000	315,719	1,879,806	662,708	1,217,099
Transfer (to) / from USD	93,603	-	93,603	190,061	-	190,061
<b>Total Receipts</b>	<b>970,959</b>	<b>815,000</b>	<b>155,959</b>	<b>6,505,575</b>	<b>6,347,428</b>	<b>158,148</b>
<b>Disbursements</b>						
Accounts Payable (Vendors) and Misc. Payments	308,705	289,100	19,605	2,020,386	2,713,047	(692,661)
Benefits / WCB / DC Pension / Union Dues	12,265	15,000	(2,735)	133,435	151,812	(18,377)
GST / HST Remittances	-	30,000	(30,000)	226,387	426,908	(200,521)
Insurance	20,603	-	20,603	40,920	29,816	11,104
Interest	39	-	39	39	18,157	(18,118)
Lease Payments	8,318	720	7,597	53,208	72,916	(19,708)
Payroll / Source Deductions / Commissions	332,190	390,000	(57,810)	2,126,671	2,274,223	(147,552)
Rent / Property Taxes	-	-	-	152,751	185,819	(33,068)
Transfers to Other Entities	365,719	50,000	315,719	1,879,806	662,708	1,217,099
Utilities	5,568	2,700	2,868	32,782	51,080	(18,298)
Visa (Credit Card) / Loan	12	2,000	(1,988)	2,949	96,626	(93,677)
<b>Total Disbursements</b>	<b>1,053,419</b>	<b>779,520</b>	<b>273,899</b>	<b>6,669,334</b>	<b>6,683,110</b>	<b>(13,776)</b>
<b>Net Cash Inflows / (Outflows)</b>	<b>(82,460)</b>	<b>35,480</b>	<b>(117,940)</b>	<b>(163,759)</b>	<b>(335,682)</b>	<b>171,924</b>
<b>Net Cash Flows by Opco</b>						
AllWeather Windows & Doors (ALW)	992	84,400	(83,408)	23,344	113,312	(89,968)
Allsco Windows & Doors (ALC)	(61,444)	58,800	(120,244)	5,040	(556,180)	561,220
Accurate Dorwin (2000) Inc. (ADI)	(13,794)	8,000	(21,794)	(77,687)	53,863	(131,550)
Glass & Inc. (GLS)	(26,416)	(100,720)	74,305	(124,807)	192,360	(317,167)
National Interiors (2021) Inc. (NTI)	6,043	(10,000)	16,043	(3,163)	(93,638)	90,475
Polar Windows Canada Ltd. (PLW)	12,158	(5,000)	17,158	13,515	(45,399)	58,913
<b>Total</b>	<b>(82,460)</b>	<b>35,480</b>	<b>(117,940)</b>	<b>(163,759)</b>	<b>(335,682)</b>	<b>171,924</b>
<b>Restructuring Costs</b>						
Accurate Group's Legal Counsel	-	-	-	-	(250,000)	250,000
Monitor	-	-	-	-	(350,000)	350,000
Monitor's Legal Counsel	-	-	-	-	(250,000)	250,000
KERP	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(850,000)</b>	<b>850,000</b>
<b>DIP Facility Repayment</b>						
	-	-	-	-	-	-
<b>Net Cash Inflows / (Outflows) - Consolidated</b>	<b>(82,460)</b>	<b>35,480</b>	<b>(117,940)</b>	<b>(163,759)</b>	<b>(335,682)</b>	<b>171,924</b>
Restructuring Costs	-	-	-	-	(850,000)	850,000
Potential Trust / Lien Obligations	-	-	-	-	-	-
Opening DIP Availability	252,519	(887,345)		333,817	333,817	
Closing DIP Availability	170,058	(851,865)		170,058	(851,865)	

Accurate Group of Companies  
**7 - Week Actual to Forecast Results - Opcos**  
For the Week Ended

	Week 31 8-Sep-23	Forecast 31 8-Sep-23	Week 31 Variance	Week 32 15-Sep-23	Forecast 32 15-Sep-23	Week 32 Variance	Week 33 22-Sep-23	Forecast 33 22-Sep-23	Week 33 Variance
<b>(1) AllWeather Windows &amp; Doors (ALW)</b>									
<b>Receipts</b>									
Accounts Receivable	203,752	144,600	59,152	273,079	394,708	(121,628)	252,826	225,000	27,826
Deposits	-	-	-	-	-	-	-	-	-
Purchaser Injection	-	50,000	(50,000)	-	-	-	-	-	-
Transfers from Other Entities	30,351	30,351	-	76,068	-	76,068	-	-	-
<b>Total Receipts</b>	<b>234,103</b>	<b>224,951</b>	<b>9,152</b>	<b>349,147</b>	<b>394,708</b>	<b>(45,560)</b>	<b>252,826</b>	<b>225,000</b>	<b>27,826</b>
<b>Disbursements</b>									
Accounts Payable (Vendor Payments)	36,592	66,857	(30,265)	83,401	176,139	(92,738)	22,593	30,600	(8,007)
Benefits / WCB / Life Insurance	12,944	12,944	-	-	-	-	-	-	-
GST / HST Remittance	-	-	-	18,696	153,679	(134,983)	74,991	-	74,991
Interest	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Lease Payments	-	-	-	-	-	-	2,090	2,090	-
Merchant Cash Advance (daily auto payments)	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	58,156	58,156	-	66,750	64,243	2,507	64,659	60,000	4,659
Rent / Property Taxes	24,101	24,101	-	-	-	-	-	-	-
Transfers to Other Entities	80,500	29,500	51,000	179,000	50,000	129,000	33,258	50,000	(16,742)
Utilities	-	-	-	-	-	-	-	-	-
Visa (Credit Card) / Loan	-	-	-	-	-	-	619	-	619
<b>Total Disbursements</b>	<b>212,292</b>	<b>191,558</b>	<b>20,735</b>	<b>347,847</b>	<b>444,061</b>	<b>(96,214)</b>	<b>198,209</b>	<b>142,690</b>	<b>55,520</b>
<b>Net Cash Inflows / (Outflows)</b>	<b>21,811</b>	<b>33,393</b>	<b>(11,583)</b>	<b>1,300</b>	<b>(49,354)</b>	<b>50,654</b>	<b>54,617</b>	<b>82,310</b>	<b>(27,694)</b>
<b>(2) Allco Windows &amp; Doors (ALC)</b>									
<b>Receipts</b>									
Accounts Receivable (Sallyport Factoring)	151,750	151,750	-	55,600	150,000	(94,400)	67,800	150,000	(82,200)
Deposits	44,249	44,249	-	22,629	50,000	(27,371)	36,287	50,000	(13,713)
Sally Port	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	130,000	37,000	93,000	232,000	50,000	182,000	-	50,000	(50,000)
<b>Total Receipts</b>	<b>325,999</b>	<b>232,999</b>	<b>93,000</b>	<b>310,229</b>	<b>250,000</b>	<b>60,229</b>	<b>104,087</b>	<b>250,000</b>	<b>(145,913)</b>
<b>Disbursements</b>									
Accounts Payable (Vendor Payments)	144,880	147,832	(2,953)	83,950	329,547	(245,597)	47,156	223,574	(176,418)
Benefits / WCB / Life Insurance	19,927	19,927	-	4,360	4,500	(140)	-	-	-
GST / HST Remittance	-	-	-	-	27,870	(27,870)	11,944	-	11,944
Insurance	-	-	-	6,495	15,082	(8,588)	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Lease Payments	-	-	-	21,537	21,537	-	-	-	-
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	-	-	-	167,892	175,049	(7,157)	7,849	-	7,849
Rent / Property Taxes	37,238	37,238	-	6,468	-	6,468	-	-	-
Transfers to Other Entities	131,058	131,058	-	2,049	-	2,049	7,837	-	7,837
Utilities	6,996	7,496	(500)	4,253	3,000	1,253	85	2,700	(2,615)
Visa (Credit Card) / Loan	-	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>340,099</b>	<b>343,551</b>	<b>(3,453)</b>	<b>297,003</b>	<b>576,585</b>	<b>(279,582)</b>	<b>74,871</b>	<b>226,274</b>	<b>(151,404)</b>
<b>Net Cash Inflows / (Outflows)</b>	<b>(14,099)</b>	<b>(110,552)</b>	<b>96,453</b>	<b>13,226</b>	<b>(326,585)</b>	<b>339,811</b>	<b>29,216</b>	<b>23,726</b>	<b>5,490</b>
<b>(3) Accurate Dorwin (2000) Inc. (ADI)</b>									
<b>Receipts</b>									
Accounts Receivable	52,185	50,035	2,150	298,406	334,940	(36,534)	40,224	154,188	(113,965)
DIP	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	143,649	138,649	5,000	36,932	-	36,932	117,258	-	117,258
Transfers from USD	-	-	-	11,500	-	11,500	-	-	-
<b>Total Receipts</b>	<b>195,834</b>	<b>188,684</b>	<b>7,150</b>	<b>346,838</b>	<b>334,940</b>	<b>11,899</b>	<b>157,482</b>	<b>154,188</b>	<b>3,293</b>
<b>Disbursements</b>									
Accounts Payable (Vendor Payments)	183,802	192,695	(8,892)	161,441	199,497	(38,055)	44,892	28,497	16,395
Bulge Repayment	-	-	-	-	-	-	-	-	-
Benefits / WCB / Life Insurance	-	-	-	-	13,989	(13,989)	10,834	-	10,834
GST / HST Remittance	-	-	-	-	6,359	(6,359)	2,341	15,000	(12,659)
Insurance	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Lease Payments	832	832	-	-	-	-	1,288	1,288	-
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	118,505	125,960	(7,455)	7,455	-	7,455	96,816	122,000	(25,184)
Rent / Property Taxes	-	-	-	-	36,760	(36,760)	-	-	-
Transfers to Other Entities	6,100	6,100	-	169,800	-	169,800	7,158	-	7,158
Utilities	-	-	-	-	-	-	1,420	-	1,420
Visa (Credit Card) / Loan	21	9	12	9	-	9	1,215	2,000	(785)
<b>Total Disbursements</b>	<b>309,260</b>	<b>325,595</b>	<b>(16,335)</b>	<b>338,705</b>	<b>256,604</b>	<b>82,101</b>	<b>165,964</b>	<b>168,785</b>	<b>(2,821)</b>
<b>Net Cash Inflows / (Outflows)</b>	<b>(113,426)</b>	<b>(136,911)</b>	<b>23,485</b>	<b>8,133</b>	<b>78,336</b>	<b>(70,202)</b>	<b>(8,482)</b>	<b>(14,596)</b>	<b>6,114</b>

	Week 31 8-Sep-23	Forecast 31 8-Sep-23	Week 31 Variance	Week 32 15-Sep-23	Forecast 32 15-Sep-23	Week 32 Variance	Week 33 22-Sep-23	Forecast 33 22-Sep-23	Week 33 Variance
<b>(4) Glass 8 Inc. (GL8)</b>									
<b>Receipts</b>									
Accounts Receivable	12,165	12,165	-	83,383	214,000	(130,617)	334,854	200,000	134,854
Bank Bulge	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-
Purchaser Injection	100,000	100,000	-	50,000	150,000	(100,000)	-	-	-
Transfers from Other Entities	134,608	134,608	-	28,049	-	28,049	16,995	-	16,995
<b>Total Receipts</b>	<b>246,773</b>	<b>246,773</b>	<b>-</b>	<b>161,432</b>	<b>364,000</b>	<b>(202,568)</b>	<b>351,849</b>	<b>200,000</b>	<b>151,849</b>
<b>Disbursements</b>									
Accounts Payable (Vendor Payments)	34,383	55,089	(20,706)	124,852	24,433	100,418	58,843	25,000	33,843
Benefits / WCB / Life Insurance	-	-	-	5,978	20,671	(14,693)	13,671	-	13,671
GST / HST Remittance	-	-	-	-	-	-	5,318	15,000	(9,682)
Insurance	-	-	-	-	-	-	-	2,634	(2,634)
Interest	-	-	-	-	-	-	-	-	-
Lease Payments	-	-	-	3,899	3,836	63	720	720	-
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	155,566	155,566	-	-	-	-	155,360	155,000	360
Rent / Property Taxes	-	-	-	-	3,712	(3,712)	-	-	-
Transfers to Other Entities	154,600	128,100	26,500	57,417	-	57,417	107,000	-	107,000
Utilities	-	-	-	-	-	-	-	-	-
Visa (Credit Card) / Loan	6	-	6	15	-	15	193	-	193
<b>Total Disbursements</b>	<b>344,555</b>	<b>338,755</b>	<b>5,800</b>	<b>192,160</b>	<b>52,652</b>	<b>139,508</b>	<b>341,105</b>	<b>198,354</b>	<b>142,751</b>
<b>Net Cash Inflows / (Outflows)</b>	<b>(97,782)</b>	<b>(91,983)</b>	<b>(5,800)</b>	<b>(30,728)</b>	<b>311,348</b>	<b>(342,076)</b>	<b>10,744</b>	<b>1,646</b>	<b>9,098</b>
<b>(5) National Interiors (2021) Inc. (NTI)</b>									
<b>Receipts</b>									
Accounts Receivable	65,100	65,000	100	17,020	-	17,020	-	7,736	(7,736)
Bank Bulge	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	8,000	8,000	-	11,500	-	11,500	4,000	-	4,000
<b>Total Receipts</b>	<b>73,100</b>	<b>73,000</b>	<b>100</b>	<b>28,520</b>	<b>-</b>	<b>28,520</b>	<b>4,000</b>	<b>7,736</b>	<b>(3,736)</b>
<b>Disbursements</b>									
Accounts Payable (Vendor Payments)	37,596	38,852	(1,257)	452	8,553	(8,101)	133	-	133
Benefits / WCB / Life Insurance	-	-	-	566	566	-	-	-	-
GST / HST Remittance	-	-	-	-	-	-	-	2,000	(2,000)
Insurance	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Lease Payments	-	-	-	-	-	-	-	-	-
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	-	9,584	(9,584)	19,064	45,000	(25,936)	14,504	-	14,504
Rent / Property Taxes	-	-	-	-	-	-	-	-	-
Transfers to Other Entities	65,200	38,200	27,000	-	-	-	2,500	-	2,500
Utilities	-	-	-	-	9,045	(9,045)	-	-	-
Visa (Credit Card) / Loan	-	-	-	2	-	2	-	-	-
<b>Total Disbursements</b>	<b>102,796</b>	<b>86,636</b>	<b>16,160</b>	<b>20,083</b>	<b>63,164</b>	<b>(43,081)</b>	<b>17,137</b>	<b>2,000</b>	<b>15,137</b>
<b>Net Cash Inflows / (Outflows)</b>	<b>(29,696)</b>	<b>(13,636)</b>	<b>(16,060)</b>	<b>8,437</b>	<b>(63,164)</b>	<b>71,601</b>	<b>(13,137)</b>	<b>5,736</b>	<b>(18,874)</b>
<b>(6) Polar Windows Canada Ltd. (PLW)</b>									
<b>Receipts</b>									
Accounts Receivable	30,349	30,349	-	2,629	-	2,629	6,020	-	6,020
Deposits	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	20,600	14,100	6,500	23,717	-	23,717	19,500	-	19,500
<b>Total Receipts</b>	<b>50,949</b>	<b>44,449</b>	<b>6,500</b>	<b>26,345</b>	<b>-</b>	<b>26,345</b>	<b>25,520</b>	<b>-</b>	<b>25,520</b>
<b>Disbursements</b>									
Accounts Payable (Vendor Payments)	12,392	5,845	6,547	5,400	476	4,924	8,599	-	8,599
Benefits / WCB / Life Insurance	-	-	-	-	3,214	(3,214)	-	-	-
GST / HST Remittance	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	951	951	-
Interest	-	-	-	-	-	-	-	-	-
Lease Payments	-	-	-	-	764	(764)	1,194	-	1,194
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions / Commissions	4,075	11,434	(7,359)	25,586	8,949	16,637	8,001	20,000	(11,999)
Rent / Property Taxes	-	-	-	-	-	-	-	-	-
Transfers to Other Entities	29,750	29,750	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Visa (Credit Card) / Loan	34	34	-	-	-	-	35	-	35
<b>Total Disbursements</b>	<b>46,252</b>	<b>47,064</b>	<b>(812)</b>	<b>30,986</b>	<b>13,403</b>	<b>17,583</b>	<b>18,780</b>	<b>20,951</b>	<b>(2,171)</b>
<b>Net Cash Inflows / (Outflows)</b>	<b>4,697</b>	<b>(2,615)</b>	<b>7,312</b>	<b>(4,641)</b>	<b>(13,403)</b>	<b>8,762</b>	<b>6,740</b>	<b>(20,951)</b>	<b>27,691</b>
Net Cash Inflows / (Outflows) - Consolidated	(228,495)	(322,304)	93,809	(4,273)	(62,823)	58,550	79,697	77,871	1,826
Restructuring Costs	-	-	-	-	-	-	-	-	-
Potential Trust Obligations	-	-	-	-	-	-	-	-	-
Opening DIP Availability	333,817	333,817	-	105,322	11,513	-	101,049	(51,310)	-
Closing DIP Availability	105,322	11,513	-	101,049	(51,310)	-	180,746	26,561	-



Accurate Group of Companies  
7 - Week Actual to Forecast Results - Opcos  
For the Week Ended

	Week 34 29-Sep-23	Forecast 34 29-Sep-23	Week 34 Variance	Week 35 6-Oct-23	Forecast 35 6-Oct-23	Week 35 Variance	Week 36 13-Oct-23	Forecast 36 13-Oct-23	Week 36 Variance
<b>(1) AllWeather Windows &amp; Doors (ALW)</b>									
<b>Receipts</b>									
Accounts Receivable	252,958	225,000	27,958	125,886	225,000	(99,114)	176,451	180,000	(3,549)
Deposits	-	-	-	-	-	-	-	-	-
Purchaser Injection	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	-	-	-	-	-	-	-	-	-
<b>Total Receipts</b>	<b>252,958</b>	<b>225,000</b>	<b>27,958</b>	<b>125,886</b>	<b>225,000</b>	<b>(99,114)</b>	<b>176,451</b>	<b>180,000</b>	<b>(3,549)</b>
<b>Disbursements</b>									
Accounts Payable (Vendor Payments)	33,833	42,510	(8,677)	23,671	71,220	(47,548)	26,291	30,600	(4,309)
Benefits / WCB / Life Insurance	-	-	-	-	14,000	(14,000)	11,704	-	11,704
GST / HST Remittance	59,992	120,000	(60,008)	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Lease Payments	-	-	-	-	-	-	-	-	-
Merchant Cash Advance (daily auto payments)	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	202	-	202	60,068	60,000	68	64,819	65,000	(181)
Rent / Property Taxes	-	24,101	(24,101)	-	-	-	24,101	-	24,101
Transfers to Other Entities	90,510	50,000	40,510	145,408	50,000	95,408	70,031	50,000	20,031
Utilities	-	-	-	-	-	-	-	-	-
Visa (Credit Card) / Loan	-	-	-	40	90,008	(89,968)	-	-	-
<b>Total Disbursements</b>	<b>184,538</b>	<b>236,610</b>	<b>(52,072)</b>	<b>229,188</b>	<b>285,228</b>	<b>(56,040)</b>	<b>196,945</b>	<b>145,600</b>	<b>51,345</b>
<b>Net Cash Inflows / (Outflows)</b>	<b>68,420</b>	<b>(11,610)</b>	<b>80,030</b>	<b>(103,302)</b>	<b>(60,228)</b>	<b>(43,074)</b>	<b>(20,494)</b>	<b>34,400</b>	<b>(54,894)</b>
<b>(2) Allco Windows &amp; Doors (ALC)</b>									
<b>Receipts</b>									
Accounts Receivable (Sallyport Factoring)	244,500	190,000	54,500	87,000	150,000	(63,000)	189,200	130,000	59,200
Deposits	53,935	50,000	3,935	45,205	50,000	(4,795)	38,681	40,000	(1,319)
Sally Port	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	50,000	50,000	-	50,000	50,000	-	75,000	50,000	25,000
<b>Total Receipts</b>	<b>348,435</b>	<b>290,000</b>	<b>58,435</b>	<b>182,205</b>	<b>250,000</b>	<b>(67,795)</b>	<b>302,881</b>	<b>220,000</b>	<b>82,881</b>
<b>Disbursements</b>									
Accounts Payable (Vendor Payments)	90,919	199,637	(108,718)	144,070	158,500	(14,430)	58,503	168,500	(109,997)
Benefits / WCB / Life Insurance	3,743	9,000	(5,257)	4,200	4,200	-	23,936	9,000	14,936
GST / HST Remittance	15,926	-	15,926	37,179	25,000	12,179	-	-	-
Insurance	-	-	-	7,453	7,453	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Lease Payments	1,951	23,951	(22,000)	-	-	-	-	-	-
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	158,081	173,000	(14,919)	1,340	-	1,340	147,612	173,000	(25,388)
Rent / Property Taxes	-	-	-	12,235	-	12,235	-	-	-
Transfers to Other Entities	1,849	-	1,849	53,680	-	53,680	23,364	-	23,364
Utilities	761	3,027	(2,266)	8,526	11,500	(2,974)	51	-	51
Visa (Credit Card) / Loan	-	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>273,230</b>	<b>408,616</b>	<b>(135,385)</b>	<b>268,683</b>	<b>202,453</b>	<b>66,230</b>	<b>253,467</b>	<b>350,500</b>	<b>(97,033)</b>
<b>Net Cash Inflows / (Outflows)</b>	<b>75,204</b>	<b>(118,616)</b>	<b>193,820</b>	<b>(86,478)</b>	<b>47,547</b>	<b>(134,025)</b>	<b>49,414</b>	<b>(130,500)</b>	<b>179,914</b>
<b>(3) Accurate Dorwin (2000) Inc. (ADI)</b>									
<b>Receipts</b>									
Accounts Receivable	15,667	180,000	(164,333)	10,373	175,000	(164,627)	234,017	140,000	94,017
DIP	-	-	-	-	-	-	(100,000)	-	(100,000)
Deposits	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	4,510	-	4,510	127,408	-	127,408	5,106	-	5,106
Transfers from USD	64,958	-	64,958	20,000	-	20,000	-	-	-
<b>Total Receipts</b>	<b>85,135</b>	<b>180,000</b>	<b>(94,865)</b>	<b>157,781</b>	<b>175,000</b>	<b>(17,219)</b>	<b>139,124</b>	<b>140,000</b>	<b>(876)</b>
<b>Disbursements</b>									
Accounts Payable (Vendor Payments)	5,498	28,890	(23,392)	22,162	91,676	(69,514)	48,917	20,000	28,917
Bulge Repayment	-	-	-	-	-	-	-	-	-
Benefits / WCB / Life Insurance	-	-	-	-	-	-	-	-	-
GST / HST Remittance	-	15,000	(15,000)	-	-	-	-	-	-
Insurance	-	-	-	2,160	-	2,160	-	-	-
Interest	-	18,157	(18,157)	-	-	-	-	-	-
Lease Payments	923	923	-	4,639	4,639	-	-	-	-
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	18,636	4,271	14,365	104,731	135,000	(30,269)	20,976	-	20,976
Rent / Property Taxes	36,760	36,760	-	8,138	8,138	-	-	-	-
Transfers to Other Entities	-	-	-	-	-	-	53,000	-	53,000
Utilities	78	6,033	(5,955)	-	5,078	(5,078)	5,043	500	4,543
Visa (Credit Card) / Loan	3	-	3	479	900	(421)	15	-	15
<b>Total Disbursements</b>	<b>61,898</b>	<b>110,034</b>	<b>(48,136)</b>	<b>142,309</b>	<b>245,432</b>	<b>(103,123)</b>	<b>127,951</b>	<b>20,500</b>	<b>107,451</b>
<b>Net Cash Inflows / (Outflows)</b>	<b>23,237</b>	<b>69,966</b>	<b>(46,729)</b>	<b>15,472</b>	<b>(70,432)</b>	<b>85,904</b>	<b>11,173</b>	<b>119,500</b>	<b>(108,327)</b>

	Week 34 29-Sep-23	Forecast 34 29-Sep-23	Week 34 Variance	Week 35 6-Oct-23	Forecast 35 6-Oct-23	Week 35 Variance	Week 36 13-Oct-23	Forecast 36 13-Oct-23	Week 36 Variance
<b>(4) Glass 8 Inc. (GL8)</b>									
<b>Receipts</b>									
Accounts Receivable	677	175,000	(174,323)	353,067	100,000	253,067	59,300	80,000	(20,700)
Bank Bulge	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-
Purchaser Injection	-	-	-	-	-	-	(150,000)	-	(150,000)
Transfers from Other Entities	12,849	-	12,849	32,680	-	32,680	48,289	-	48,289
<b>Total Receipts</b>	<b>13,526</b>	<b>175,000</b>	<b>(161,474)</b>	<b>385,747</b>	<b>100,000</b>	<b>285,747</b>	<b>(42,411)</b>	<b>80,000</b>	<b>(122,411)</b>
<b>Disbursements</b>									
Accounts Payable (Vendor Payments)	11,551	10,000	1,551	56,219	25,000	31,219	80,546	20,000	60,546
Benefits / WCB / Life Insurance	-	7,000	(7,000)	6,093	7,000	(907)	-	15,000	(15,000)
GST / HST Remittance	-	15,000	(15,000)	-	-	-	-	-	-
Insurance	-	-	-	1,367	2,943	(1,576)	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Lease Payments	-	-	-	1,746	2,644	(898)	942	3,836	(2,894)
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	-	10,796	(10,796)	157,294	160,000	(2,706)	-	-	-
Rent / Property Taxes	3,712	-	3,712	-	-	-	-	3,712	(3,712)
Transfers to Other Entities	10,000	-	10,000	8,000	-	8,000	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Visa (Credit Card) / Loan	5	-	5	9	-	9	6	-	6
<b>Total Disbursements</b>	<b>25,267</b>	<b>42,796</b>	<b>(17,529)</b>	<b>230,728</b>	<b>197,587</b>	<b>33,141</b>	<b>81,494</b>	<b>42,548</b>	<b>38,946</b>
<b>Net Cash Inflows / (Outflows)</b>	<b>(11,740)</b>	<b>132,204</b>	<b>(143,945)</b>	<b>155,019</b>	<b>(97,587)</b>	<b>252,606</b>	<b>(123,904)</b>	<b>37,452</b>	<b>(161,356)</b>
<b>(5) National Interiors (2021) Inc. (NTI)</b>									
<b>Receipts</b>									
Accounts Receivable	15,568	20,000	(4,432)	13,525	20,000	(6,475)	36,772	16,000	20,772
Bank Bulge	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	10,000	-	10,000	6,000	-	6,000	18,000	-	18,000
<b>Total Receipts</b>	<b>25,568</b>	<b>20,000</b>	<b>5,568</b>	<b>19,525</b>	<b>20,000</b>	<b>(475)</b>	<b>54,772</b>	<b>16,000</b>	<b>38,772</b>
<b>Disbursements</b>									
Accounts Payable (Vendor Payments)	1,037	3,634	(2,596)	1,907	294	1,612	174	-	174
Benefits / WCB / Life Insurance	-	-	-	-	-	-	-	-	-
GST / HST Remittance	-	2,000	(2,000)	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Lease Payments	358	1,209	(851)	1,437	1,437	-	-	-	-
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	23,629	45,000	(21,371)	4,957	-	4,957	16,157	15,000	1,157
Rent / Property Taxes	-	-	-	-	-	-	-	-	-
Transfers to Other Entities	-	-	-	17,000	-	17,000	8,018	-	8,018
Utilities	-	-	-	-	-	-	-	-	-
Visa (Credit Card) / Loan	-	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>25,023</b>	<b>51,842</b>	<b>(26,819)</b>	<b>25,301</b>	<b>1,732</b>	<b>23,569</b>	<b>24,350</b>	<b>15,000</b>	<b>9,350</b>
<b>Net Cash Inflows / (Outflows)</b>	<b>544</b>	<b>(31,842)</b>	<b>32,387</b>	<b>(5,776)</b>	<b>18,268</b>	<b>(24,044)</b>	<b>30,422</b>	<b>1,000</b>	<b>29,422</b>
<b>(6) Polar Windows Canada Ltd. (PLW)</b>									
<b>Receipts</b>									
Accounts Receivable	-	-	-	15,987	25,000	(9,013)	4,995	20,000	(15,005)
Deposits	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	25,000	-	25,000	8,000	-	8,000	8,018	-	8,018
<b>Total Receipts</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>23,987</b>	<b>25,000</b>	<b>(1,013)</b>	<b>13,013</b>	<b>20,000</b>	<b>(6,987)</b>
<b>Disbursements</b>									
Accounts Payable (Vendor Payments)	2,928	-	2,928	11,090	-	11,090	1,008	-	1,008
Benefits / WCB / Life Insurance	-	-	-	3,214	-	3,214	-	-	-
GST / HST Remittance	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	1,891	753	1,138	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Lease Payments	1,333	1,725	(392)	-	764	(764)	-	-	-
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions / Commissions	18,761	2,214	16,546	15,441	30,000	(14,559)	11,542	-	11,542
Rent / Property Taxes	-	240	(240)	-	11,059	(11,059)	-	-	-
Transfers to Other Entities	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Visa (Credit Card) / Loan	125	-	125	107	1,675	(1,568)	-	-	-
<b>Total Disbursements</b>	<b>23,147</b>	<b>4,179</b>	<b>18,968</b>	<b>31,743</b>	<b>44,250</b>	<b>(12,507)</b>	<b>12,550</b>	<b>-</b>	<b>12,550</b>
<b>Net Cash Inflows / (Outflows)</b>	<b>1,853</b>	<b>(4,179)</b>	<b>6,032</b>	<b>(7,756)</b>	<b>(19,250)</b>	<b>11,494</b>	<b>463</b>	<b>20,000</b>	<b>(19,537)</b>
Net Cash Inflows / (Outflows) - Consolidated	157,519	35,923	121,596	(32,820)	(181,681)	148,861	(52,926)	81,852	(134,778)
Restructuring Costs	-	-	-	-	-	-	-	(850,000)	850,000
Potential Trust Obligations	-	-	-	-	-	-	-	-	-
Opening DIP Availability	180,746	26,561	338,265	338,265	62,484	305,445	(119,197)		
Closing DIP Availability	338,265	62,484	305,445	305,445	(119,197)	252,519	(887,345)		

Accurate Group of Companies  
7 - Week Actual to Forecast Results - Opco  
For the Week Ended

	Week 37 20-Oct-23	Forecast 37 20-Oct-23	Week 37 Variance	Weeks 31 to 37 Total	Forecast 31 to 37 Total	Week 31 to 37 Variance
<b>(1) AllWeather Windows &amp; Doors (ALW)</b>						
<b>Receipts</b>						
Accounts Receivable	269,123	225,000	44,123	1,554,075	1,619,308	(65,232)
Deposits	-	-	-	-	-	-
Purchaser Injection	-	-	-	-	50,000	(50,000)
Transfers from Other Entities	-	-	-	106,419	30,351	76,068
<b>Total Receipts</b>	<b>269,123</b>	<b>225,000</b>	<b>44,123</b>	<b>1,660,494</b>	<b>1,699,658</b>	<b>(39,164)</b>
<b>Disbursements</b>						
Accounts Payable (Vendor Payments)	38,444	30,600	7,844	264,825	448,525	(183,700)
Benefits / WCB / Life Insurance	-	-	-	24,648	26,944	(2,296)
GST / HST Remittance	-	-	-	153,679	273,679	(120,000)
Interest	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Lease Payments	2,090	-	2,090	4,179	2,090	2,090
Merchant Cash Advance (daily auto payments)	-	-	-	-	-	-
Payroll / Source Deductions	60,000	60,000	0	374,654	367,400	7,255
Rent / Property Taxes	-	-	-	48,201	48,201	-
Transfers to Other Entities	167,597	50,000	117,597	766,304	329,500	436,804
Utilities	-	-	-	-	-	-
Visa (Credit Card) / Loan	-	-	-	659	90,008	(89,349)
<b>Total Disbursements</b>	<b>268,130</b>	<b>140,600</b>	<b>127,530</b>	<b>1,637,149</b>	<b>1,586,346</b>	<b>50,803</b>
<b>Net Cash Inflows / (Outflows)</b>	<b>992</b>	<b>84,400</b>	<b>(83,408)</b>	<b>23,344</b>	<b>113,312</b>	<b>(89,968)</b>
<b>(2) Allco Windows &amp; Doors (ALC)</b>						
<b>Receipts</b>						
Accounts Receivable (Sallyport Factoring)	137,500	170,000	(32,500)	933,350	1,091,750	(158,400)
Deposits	31,802	50,000	(18,198)	272,788	334,249	(61,461)
Sally Port	-	-	-	-	-	-
Transfers from Other Entities	10,000	50,000	(40,000)	547,000	337,000	210,000
<b>Total Receipts</b>	<b>179,302</b>	<b>270,000</b>	<b>(90,698)</b>	<b>1,753,138</b>	<b>1,762,999</b>	<b>(9,861)</b>
<b>Disbursements</b>						
Accounts Payable (Vendor Payments)	100,940	208,500	(107,560)	670,417	1,436,090	(765,672)
Benefits / WCB / Life Insurance	6,173	-	6,173	62,339	42,427	19,911
GST / HST Remittance	-	-	-	65,049	52,870	12,179
Insurance	6,339	-	6,339	20,287	22,535	(2,249)
Interest	-	-	-	-	-	-
Lease Payments	-	-	-	23,489	45,489	(22,000)
Merchant Cash Advance	-	-	-	-	-	-
Payroll / Source Deductions	-	-	-	482,774	521,049	(38,276)
Rent / Property Taxes	-	-	-	55,941	37,238	18,702
Transfers to Other Entities	121,726	-	121,726	341,563	131,058	210,506
Utilities	5,568	2,700	2,868	26,241	30,423	(4,183)
Visa (Credit Card) / Loan	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>240,746</b>	<b>211,200</b>	<b>29,546</b>	<b>1,748,098</b>	<b>2,319,179</b>	<b>(571,081)</b>
<b>Net Cash Inflows / (Outflows)</b>	<b>(61,444)</b>	<b>58,800</b>	<b>(120,244)</b>	<b>5,040</b>	<b>(556,180)</b>	<b>561,220</b>
<b>(3) Accurate Dorwin (2000) Inc. (ADI)</b>						
<b>Receipts</b>						
Accounts Receivable	148,065	175,000	(26,935)	798,936	1,209,163	(410,227)
DIP	(100,000)	-	(100,000)	(200,000)	-	(200,000)
Deposits	-	-	-	-	-	-
Transfers from Other Entities	92,597	-	92,597	527,461	138,649	388,812
Transfers from USD	93,603	-	93,603	190,061	-	190,061
<b>Total Receipts</b>	<b>234,264</b>	<b>175,000</b>	<b>59,264</b>	<b>1,316,458</b>	<b>1,347,812</b>	<b>(31,354)</b>
<b>Disbursements</b>						
Accounts Payable (Vendor Payments)	83,534	25,000	58,534	550,246	586,255	(36,008)
Bulge Repayment	-	-	-	-	-	-
Benefits / WCB / Life Insurance	-	15,000	(15,000)	10,834	28,989	(18,155)
GST / HST Remittance	-	15,000	(15,000)	2,341	51,359	(49,018)
Insurance	-	-	-	2,160	-	2,160
Interest	-	-	-	-	18,157	(18,157)
Lease Payments	655	-	655	8,337	7,682	655
Merchant Cash Advance	-	-	-	-	-	-
Payroll / Source Deductions	108,917	110,000	(1,083)	476,036	497,231	(21,195)
Rent / Property Taxes	-	-	-	44,898	81,657	(36,760)
Transfers to Other Entities	54,948	-	54,948	291,006	6,100	284,906
Utilities	-	-	-	6,541	11,611	(5,070)
Visa (Credit Card) / Loan	5	2,000	(1,996)	1,747	4,909	(3,162)
<b>Total Disbursements</b>	<b>248,058</b>	<b>167,000</b>	<b>81,058</b>	<b>1,394,145</b>	<b>1,293,950</b>	<b>100,196</b>
<b>Net Cash Inflows / (Outflows)</b>	<b>(13,794)</b>	<b>8,000</b>	<b>(21,794)</b>	<b>(77,687)</b>	<b>53,863</b>	<b>(131,550)</b>

	Week 37 20-Oct-23	Forecast 37 20-Oct-23	Week 37 Variance	Weeks 31 to 37 Total	Forecast 31 to 37 Total	Week 31 to 37 Variance
<b>(4) Glass 8 Inc. (GL8)</b>						
<b>Receipts</b>						
Accounts Receivable	-	100,000	(100,000)	843,447	881,165	(37,718)
Bank Bulge	-	-	-	-	-	-
Deposits	-	-	-	-	-	-
Purchaser Injection	-	-	-	-	250,000	(250,000)
Transfers from Other Entities	231,374	-	231,374	504,843	134,608	370,236
<b>Total Receipts</b>	<b>231,374</b>	<b>100,000</b>	<b>131,374</b>	<b>1,348,291</b>	<b>1,265,773</b>	<b>82,518</b>
<b>Disbursements</b>						
Accounts Payable (Vendor Payments)	59,832	25,000	34,832	426,225	184,523	241,702
Benefits / WCB / Life Insurance	6,092	-	6,092	31,833	49,671	(17,837)
GST / HST Remittance	-	15,000	(15,000)	5,318	45,000	(39,682)
Insurance	14,264	-	14,264	15,632	5,577	10,055
Interest	-	-	-	-	-	-
Lease Payments	3,615	720	2,894	10,923	11,757	(835)
Merchant Cash Advance	-	-	-	-	-	-
Payroll / Source Deductions	155,532	160,000	(4,468)	623,752	641,361	(17,610)
Rent / Property Taxes	-	-	-	3,712	7,424	(3,712)
Transfers to Other Entities	18,448	-	18,448	355,464	128,100	227,364
Utilities	-	-	-	-	-	-
Visa (Credit Card) / Loan	8	-	8	241	-	241
<b>Total Disbursements</b>	<b>257,790</b>	<b>200,720</b>	<b>57,069</b>	<b>1,473,098</b>	<b>1,073,413</b>	<b>399,686</b>
<b>Net Cash Inflows / (Outflows)</b>	<b>(26,416)</b>	<b>(100,720)</b>	<b>74,305</b>	<b>(124,807)</b>	<b>192,360</b>	<b>(317,167)</b>
<b>(5) National Interiors (2021) Inc. (NTI)</b>						
<b>Receipts</b>						
Accounts Receivable	23,222	20,000	3,222	171,205	148,736	22,469
Bank Bulge	-	-	-	-	-	-
Deposits	-	-	-	-	-	-
Transfers from Other Entities	-	-	-	57,500	8,000	49,500
<b>Total Receipts</b>	<b>23,222</b>	<b>20,000</b>	<b>3,222</b>	<b>228,705</b>	<b>156,736</b>	<b>71,969</b>
<b>Disbursements</b>						
Accounts Payable (Vendor Payments)	8,987	-	8,987	50,286	51,333	(1,047)
Benefits / WCB / Life Insurance	-	-	-	566	566	-
GST / HST Remittance	-	-	-	-	4,000	(4,000)
Insurance	-	-	-	-	-	-
Interest	39	-	39	39	-	39
Lease Payments	-	-	-	-	-	-
Merchant Cash Advance	-	-	-	1,795	2,646	(851)
Payroll / Source Deductions	5,152	30,000	(24,848)	83,462	144,584	(61,122)
Rent / Property Taxes	-	-	-	-	-	-
Transfers to Other Entities	3,000	-	3,000	95,718	38,200	57,518
Utilities	-	-	-	-	9,045	(9,045)
Visa (Credit Card) / Loan	-	-	-	2	-	2
<b>Total Disbursements</b>	<b>17,179</b>	<b>30,000</b>	<b>(12,821)</b>	<b>231,868</b>	<b>250,375</b>	<b>(18,506)</b>
<b>Net Cash Inflows / (Outflows)</b>	<b>6,043</b>	<b>(10,000)</b>	<b>16,043</b>	<b>(3,163)</b>	<b>(93,638)</b>	<b>90,475</b>
<b>(6) Polar Windows Canada Ltd. (PLW)</b>						
<b>Receipts</b>						
Accounts Receivable	1,926	25,000	(23,074)	61,906	100,349	(38,443)
Deposits	-	-	-	-	-	-
Transfers from Other Entities	31,748	-	31,748	136,583	14,100	122,483
<b>Total Receipts</b>	<b>33,674</b>	<b>25,000</b>	<b>8,674</b>	<b>198,489</b>	<b>114,449</b>	<b>84,040</b>
<b>Disbursements</b>						
Accounts Payable (Vendor Payments)	16,969	-	16,969	58,387	6,321	52,065
Benefits / WCB / Life Insurance	-	-	-	3,214	3,214	-
GST / HST Remittance	-	-	-	-	-	-
Insurance	-	-	-	2,842	1,704	1,138
Interest	-	-	-	-	-	-
Lease Payments	1,958	-	1,958	4,485	3,252	1,233
Merchant Cash Advance	-	-	-	-	-	-
Payroll / Source Deductions / Commissions	2,589	30,000	(27,411)	85,995	102,598	(16,603)
Rent / Property Taxes	-	-	-	-	11,299	(11,299)
Transfers to Other Entities	-	-	-	29,750	29,750	-
Utilities	-	-	-	-	-	-
Visa (Credit Card) / Loan	-	-	-	301	1,709	(1,408)
<b>Total Disbursements</b>	<b>21,516</b>	<b>30,000</b>	<b>(8,484)</b>	<b>184,974</b>	<b>159,847</b>	<b>25,127</b>
<b>Net Cash Inflows / (Outflows)</b>	<b>12,158</b>	<b>(5,000)</b>	<b>17,158</b>	<b>13,515</b>	<b>(45,399)</b>	<b>58,913</b>
Net Cash Inflows / (Outflows) - Consolidated	(82,460)	35,480	(117,940)	(163,759)	(335,682)	171,924
Restructuring Costs	-	-	-	-	(850,000)	850,000
Potential Trust Obligations	-	-	-	-	-	-
Opening DIP Availability	252,519	(887,345)	-	333,817	333,817	-
Closing DIP Availability	170,058	(851,865)	-	170,058	(851,865)	-

## **Appendix E – Fees and Disbursements of the Monitor**

**POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC.,  
NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. (O/A ALLSCO WINDOWS & DOORS),  
12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS), POLAR HOLDING LTD.,  
10064720 MANITOBA LTD., AND 12986914 CANADA LTD.**

**SUMMARY OF MONITOR FEES AND DISBURSEMENTS**

<b>Date</b>	<b>Invoice #</b>	<b>Fees</b>	<b>Disbursements</b>	<b>GST</b>	<b>Total</b>	<b>Hours</b>
3-Oct-23	8004008863	\$ 31,793	\$ -	\$ 1,590	\$ 33,383	60.2
<b>Total</b>		<b>\$ 31,793</b>	<b>\$ -</b>	<b>\$ 1,590</b>	<b>\$ 33,383</b>	<b>60.2</b>



ATTN: Stephen Segal  
Glass 8 Inc.  
1535 Seel Avenue  
Winnipeg MB R3T 1C6  
Canada

**Invoice 8004008863**

**Deloitte Restructuring Inc.**

360 Main St  
Suite 2300  
Winnipeg MB R3C 3Z3

Tel: (204) 942-0051  
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Date: October 03, 2023  
Client No.: 1216915  
WBS#: ACC00723  
Engagement Partner: Brent Warga

GST/HST Registration: 12289 3605 RT0001  
QST Registration: 1000870419 TQ0002

**For professional services rendered**

**Fees**

For the work performed in accordance with the Court Orders dated February 10, 2023, February 14, 2023, April 5, 2023, July 21, 2023, and September 12, 2023 in respect of the Accurate Group CCAA proceedings.

Time incurred for the period September 5, 2023 to October 1, 2023.

B. Warga - Partner - 44.6 hrs: 24,976.00  
J. Keeble - Partner - 1.7 hrs: 952.00  
J. Fritz - Senior Manager - 12.3 hrs: 5,535.00  
T. Dew - Senior Associate - 0.6 hrs: 180.00  
L. Conorton - Associate - 1.0 hrs: 150.00

Total (60.2 hours): 31,793.00

GST applicable 31,793.00

**Sales Tax**

GST at 5.00 % 1,589.65

**Total Amount Due (CAD) 33,382.65**

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.

**POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC.,  
NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. (O/A ALLSCO WINDOWS & DOORS),  
12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS), POLAR HOLDING LTD., 10064720 MANITOBA LTD., AND 12986914 CANADA LTD.  
CCAA TIME SUMMARY  
INVOICE NO: 8004008863**

Date	Name	Hours	Total	Description
9/5/2023	Conorton, Laura	0.1	\$ 15.00	Website updates.
9/5/2023	Fritz, John	0.9	405.00	Creditor correspondence; call with counsel re: pending hearing; operational call.
9/5/2023	Warga, Brent	3.8	2,128.00	Cash calls; call with McDougall Gauley re: Court hearing; drafting of Third and Confidential Reports; billing.
9/6/2023	Fritz, John	0.3	135.00	Operational calls; reporting matters.
9/6/2023	Warga, Brent	4.8	2,688.00	Cash calls; updates to forecast to actual results; calls with S. Segal re: cash flows; call with C. Frith re: file matters; review of notice of motion; updates to Third and Confidential Supplement reporting.
9/7/2023	Dew, Todd	0.4	120.00	Trust administration.
9/7/2023	Fritz, John	3.1	1,395.00	Court reporting preparation; correspondence with B. Warga and counsel to the Monitor.
9/7/2023	Warga, Brent	5.2	2,912.00	Cash calls; updates to forecast to actual reporting; updates to revised projections; review of motion materials; updates to Third and Confidential reports; calls with legal counsel; calls with Purchaser re: closing; call with Allsco re: operations.
9/8/2023	Fritz, John	3.4	1,530.00	Operational discussion participation; Court reporting matters.
9/8/2023	Warga, Brent	4.7	2,632.00	Cash calls; updates to revised forecast; finalization of Third and Confidential Reports.
9/8/2023	Keeble, Jeff	1.7	952.00	QAR 3rd Report and Confidential Supplement and provide comments and changes.
9/11/2023	Warga, Brent	0.7	392.00	Cash call; correspondence with S. Segal re: file matters.
9/12/2023	Conorton, Laura	0.3	45.00	Website updates.
9/12/2023	Fritz, John	1.1	495.00	Operational call participation; website maintenance; creditor enquiry.
9/12/2023	Warga, Brent	3.2	1,792.00	Cash call; call with S. Segal re: operational matters; attendance at Court hearing.
9/13/2023	Conorton, Laura	0.3	45.00	Website updates and trust accounting.
9/13/2023	Fritz, John	0.9	405.00	Operational call participation; sales process matters; website updates.
9/13/2023	Warga, Brent	1.8	1,008.00	Cash call; various correspondence with Accurate Group re: operational matters; correspondence with S. Segal re: closing.
9/14/2023	Warga, Brent	1.1	616.00	Cash call; correspondence to/from S. Segal re: file matters; correspondence to/from counsel re: capital raise posting.
9/15/2023	Fritz, John	0.7	315.00	Sales process and creditor enquiry matters.
9/15/2023	Warga, Brent	1.3	728.00	Cash call; call with S. Segal re: operational matters.
9/18/2023	Fritz, John	0.5	225.00	Operational call participation; creditor enquiry.
9/18/2023	Warga, Brent	2.6	1,456.00	Cash call; updates to forecast to actual results; call with S. Segal re: closing matters; review of various email correspondence re: file matters.
9/19/2023	Warga, Brent	0.3	168.00	Cash call.
9/20/2023	Warga, Brent	1.5	840.00	Cash call; e-mail correspondence to/from S. Segal re: closing; call with C. Frith re: same; correspondence to/from former employees.
9/21/2023	Conorton, Laura	0.1	15.00	Website update.
9/21/2023	Warga, Brent	0.4	224.00	Cash call.
9/22/2023	Fritz, John	0.6	270.00	Operational call; creditor enquiries; website update.
9/22/2023	Warga, Brent	0.8	448.00	Cash call; meeting with S. Segal re: closing.
9/24/2023	Warga, Brent	0.4	224.00	Call with C. Frith and S. Gabor re: closing; review of various e-mail correspondence.
9/25/2023	Conorton, Laura	0.1	15.00	Website update.
9/25/2023	Fritz, John	0.3	135.00	Creditor response; operational call participation.
9/25/2023	Warga, Brent	2.8	1,568.00	Cash call; updates to forecast to actual results; call with S. Segal, TD, and counsel; various operational e-mail correspondence.
9/26/2023	Conorton, Laura	0.1	15.00	Website update.
9/26/2023	Dew, Todd	0.2	60.00	Trust administration.
9/26/2023	Warga, Brent	1.8	1,008.00	Cash call; correspondence with S. Segal re: closing; correspondence with C. Frith re: Court hearing.
9/27/2023	Warga, Brent	0.7	392.00	Cash call; correspondence to/from McDougall Gauley and S. Segal re: closing.
9/28/2023	Warga, Brent	0.8	448.00	Cash call; review of various e-mail correspondence re: file matters; e-mail correspondence to/from McDougall Gauley re: closing.
9/29/2023	Fritz, John	0.5	225.00	Operational review participation; sale matters.
9/29/2023	Warga, Brent	1.2	672.00	Call with S. Segal re: closing; call with McDougall Gauley re: closing; email correspondence to/from TD and counsel.
9/30/2023	Warga, Brent	1.6	896.00	Call with McDougall Gauley re: Court hearing; review of various email correspondence to/from counsel.
10/1/2023	Warga, Brent	3.1	1,736.00	Call with legal counsels re: Court hearing; review of case law and super-monitor power authorities; various correspondence to/from counsel re: file matters; correspondence with S. Segal re: closing.
<b>Total</b>		<b>60.2</b>	<b>\$ 31,793.00</b>	



**Appendix F – Fees and Disbursements of the Monitor’s Legal Counsel**

**POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC.,  
 NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. (O/A ALLSCO WINDOWS & DOORS),  
 12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS), POLAR HOLDING LTD.,  
 10064720 MANITOBA LTD., AND 12986914 CANADA LTD.**

**SUMMARY OF LEGAL FEES AND DISBURSEMENTS  
 MCDUGALL GAULEY LLP**

<b>Date</b>	<b>Invoice #</b>	<b>Fees</b>	<b>Disbursements</b>	<b>GST</b>	<b>PST</b>	<b>Total</b>	<b>Hours</b>
29-Sep-23	704563	\$ 23,188	\$ 267	\$ 1,173	\$ 1,391	\$ 26,018	45.3
<b>TOTAL</b>		<b>\$ 23,188</b>	<b>\$ 267</b>	<b>\$ 1,173</b>	<b>\$ 1,391</b>	<b>\$ 26,018</b>	<b>45.3</b>

**Appendix G – Fees and Disbursements of the Applicants’ Legal Counsel**

**POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC.,  
NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. (O/A ALLSCO WINDOWS & DOORS),  
12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS), POLAR HOLDING LTD.,  
10064720 MANITOBA LTD., AND 12986914 CANADA LTD.**

**SUMMARY OF LEGAL FEES AND DISBURSEMENTS  
MLT Aikins LLP**

<b>Date</b>	<b>Invoice #</b>	<b>Fees</b>	<b>Disbursements</b>	<b>GST</b>	<b>PST</b>	<b>Total</b>	<b>Hours</b>
30-Sep-23	6401925	\$ 16,844	\$ 14	\$ 843	\$ 1,179	\$ 18,880	35.8
<b>TOTAL</b>		<b>\$ 16,844</b>	<b>\$ 14</b>	<b>\$ 843</b>	<b>\$ 1,179</b>	<b>\$ 18,880</b>	<b>35.8</b>